

Washoe County Board of Equalization
Appeal Summary Page-Unsecured Roll

Hearing # **25-152**
Hearing Date **8/4-8/5 2025**
Tax Year **2023 & 2024**

Account #: 2212805
DBA: Empire Southwest LLC
Location: 600 Glendale Ave

Owner: Empire Southwest LLC
Mailing Address: 3300 Saint Rose Parkway
Henderson, Nevada 89052

Account Type: Commercial
NAICS: 532412-Construction, Mining, & Forestry Machinery & Equipment
Assessment/Billing Date: 5/7/2025
Assessment Type: ☐ Regular per NRS 361.260 (1)
☐ Estimated per NRS 361.265 (4)
☒ Corrected per NRS 361.765, 361.767, or 361.768



Comments:

The Washoe County Assessor's Office conducted an audit via the services of Tax Management Associates (TMA) for fiscal years 2023 and 2024. The Assessor's Office reviewed and approved the discovered values that were presented by TMA. Empire Southwest LLC was provided with a discovery letter in April of 2025. The corrected assessment resulted in additional taxable value of \$27,684,132 for 2024 and \$32,385,027 for 2023 (NRS361.767).

Empire Southwest LLC took exception to the discovered values as they are claiming that certain equipment that was audited, they consider inventory when it is not out on lease and therefore should not be assessed as personal property. It is the Assessor's understanding that equipment not out on lease still qualifies as personal property if it is in the possession and control of this business as of the lien date (361.265).

Valuation:

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Conclusions:

The Washoe County Assessor's Office determined the taxpayer's original declarations (NRS361.265) had not been filed correctly as a result of the audit discovery. Therefore, the values for this account for years 2024 and 2023 were corrected and supplemental values were issued to reflect TMA's audited variances.

RECOMMENDATION:

☒ Uphold

☐ Reduce

Recommended Total Obsolescence: N/A

2024 TMA AUDIT VALUES

2024 ORIGINAL TAXABLE	\$5,173,386
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2024 ORIGINAL ASSESSED	\$1,810,687
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2024 CORRECTED TAXABLE	\$32,857,526
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2024 CORRECTED ASSESSED	\$11,500,134
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2023 ORIGINAL TAXABLE	\$5,696,891
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2023 ORIGINAL ASSESSED	\$1,993,912
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2023 CORRECTED TAXABLE	\$38,081,917
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2023 CORRECTED ASSESSED	\$13,328,671
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2212805

Schedule 0 | COMMERCIAL

EMPIRE SOUTHWEST LLC

CASHMAN EQUIPMENT CO

Status S | ACTIVE-BILLED

Confidential

NAICS 532412 | CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT

State Use 1.64 | MACHINERY, EQUIPMENT & FIXTURES

Situs Address 1

620 GLENDALE AV

SPARKS, NV

General

Detail Summary

Details 126

Aircraft

Mobile Home

Well

Notes and Data

Exemptions 0

Assessments

Taxes

Inspections 1

Permits 0

Protests 0

Attachments 0

History

Owner Name

3 records

%

Role

EMPIRE SOUTHWEST LLC

100

OP | OV

✕

CASHMAN EQUIPMENT CO

100

DB | DO

✕

SHELLEY ADDIE

0

AG | AG

✕

Mailing Address

CASS Verification | CASS Details

Address 1

3300 SAINT ROSE PKWY

Address 2

Unit

City

HENDERSON

State

NV

Zip Code

89052

Country

Mail To

PLANT OPERATION

Phone

7753585111

Email

shelleyaddie@ca

Valuation

2023

Current

Acquisition Cost

\$6,104,894

\$6,790,344

Est. Repl Cost New

\$6,830,953

\$7,159,503

Ovr Just Value

Taxable Value

\$5,696,891

\$5,173,386

Allocated Value

%

\$5,696,891

\$5,173,386

Assessed Value

\$1,993,912

\$1,810,687

Exempt/Abate Value

\$0

\$0

Abatement Value

\$0

\$0

Net Assessed

\$1,993,912

\$1,810,687

New To Roll

\$1,993,912

\$231,899

Ovrd New Value

Has Conf Details

2000 | CITY OF SPARKS (NO UWB)

Mobile Home Park

NGBU | GLENDALE/ROCK FRONTAGE

Market Area

Last Recalc

11/05/2024 04:48 AM (9 months ago)

External ID

Return

E | RECEIVED EDEC

Received On

07/30/2024

Additional Details

Access Code

NN59P6

Real Estate Parcel

032-312-41

Land Use

Waiting...

Original Assessment 2024

2024 Original Declaration List

id	cd	alt_dscr	serial_nur	location	yr_acq	yr_roll	ovr_rate	idx_adj	repl_val	pct_dpr	dpr_val	just_val	val
2516569	Y07	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	07360-17-SOS		2022	2023	20981	1.06	22240	0.51	11342	11342	3970
2516570	Y07	(3) CANNON MINI QV-X VISCOMETERS	07325-16-SOS		2022	2023	1828	1.06	1938	0.51	988	988	346
2516571	Y07	1 1/2 SQ DRIVE TORQUE WRENCH	07476-20-WRNCH		2022	2023	6617	1.06	7014	0.51	3577	3577	1252
2516572	Y15	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	07357-16-EXHT		2022	2023	1187	1.06	1258	0.75	944	944	330
2516573	Y15	100 FIELD TRACK PRESS	07501-20-PRESS		2022	2023	18267	1.06	19363	0.75	14522	14522	5083
2516574	Y15	11X11 WALL LOGO SIGN	07420-19-SIGN		2022	2023	16361	1.06	17343	0.75	13007	13007	4552
2516575	Y15	14 REFURBISHED HERMAN MILLER CHAIRS	07555-21-CHAIR		2022	2023	10131	1.06	10739	0.75	8054	8054	2819
2516576	Y15	2 5X20 CAT DEALER WALL SIGNS	07421-19-SIGN		2022	2023	12126	1.06	12854	0.75	9641	9641	3374
2516577	Y15	2 MILLER CAPTURE 5 FUME EXTRACTORS	07335-16-MISEQ		2022	2023	893	1.06	947	0.75	710	710	248
2516578	Y15	2 MILLER DIMENSION 650 WELDERS	07580-21-WLD		2022	2023	32554	1.06	34507	0.75	25880	25880	9058
2516579	Y07	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	07586-22-SOS		2022	2023	194791	1.06	206478	0.51	105304	105304	36856
2516580	Y15	2007 CAT GP40K1FORKLIFT	07389-18-LFTRK		2022	2023	7648	1.06	8107	0.75	6080	6080	2128
2516581	Y15	2007 FRAC TANK	07351-16-FRAC		2022	2023	5134	1.06	5442	0.75	4082	4082	1429
2516582	VEH	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	07556-21-MHOME		2022	2023	20002	1	20002	0	0	0	0
2516583	Y15	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	B0699-21-RACK		2022	2023	25568	1.06	27102	0.75	20327	20327	7114
2516584	Y15	49.75 LINEAR FEET OF 8 HIGH RACKING	N0663-17-RACK		2022	2023	3105	1.06	3291	0.75	2468	2468	864
2516585	Y15	8 X 40 CONTAINER	07519-21-CNTR		2022	2023	9517	1.06	10088	0.75	7566	7566	2648
2516586	Y15	80 TON ROLL BED PRESS	07495-20-PRESS		2022	2023	26573	1.06	28167	0.75	21125	21125	7394
2516587	Y07	992G & 993K TOOLING	07445-19-TOOL		2022	2023	24888	1.06	26381	0.51	13454	13454	4709
2516588	Y15	ADDITIONAL EQUIPMENT FOR 07369	07369-17-LATH1		2022	2023	1452	1.06	1539	0.75	1154	1154	404
2516589	Y15	ADDITIONAL EQUIPMENT FOR FRAC TANK	07351-17-FRAC		2022	2023	5076	1.06	5381	0.75	4036	4036	1413
2516590	Y07	ADDITIONAL TOOLING FOR 07368	07368-17-TORQ1		2022	2023	1068	1.06	1132	0.51	577	577	202
2516591	Y15	AIR COMPRESSOR	N0653-16-AIRCP		2022	2023	4458	1.06	4725	0.75	3544	3544	1240
2516592	Y15	AIR COMPRESSOR FOR EPG-PUMP	07419-19-AIRCP		2022	2023	6276	1.06	6653	0.75	4990	4990	1746
2516593	Y15	ARGON TANK	07413-19-TANK		2022	2023	14782	1.06	15669	0.75	11752	11752	4113
2516594	Y07	BADGE PRINTER	07471-20-COMP		2022	2023	4065	1.06	4309	0.51	2198	2198	769
2516595	Y07	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	07581-21-BATTR		2022	2023	9931	1.06	10527	0.75	7895	7895	2763
2516596	Y07	BIODIESEL ANALYZER	07393-18-SOS		2022	2023	11415	1.06	12100	0.51	6171	6171	2160
2516597	Y15	BORE TECH WELDER	07668-23-WELDER		2023	2023	34081	1.03	35103	0.87	30540	30540	10689
2516598	Y15	BUSHMAN UPENDER MODEL RT-18000N	07370-17-UPEND		2022	2023	9877	1.06	10470	0.75	7853	7853	2749
2516599	Y15	CABINETS (52)	01745-77-BINS		2022	2023	4843	1.06	5134	0.75	3851	3851	1348
2516600	Y15	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	07372-17-DOLLY		2022	2023	3907	1.06	4141	0.75	3106	3106	1087
2516601	Y15	CHAIRS AND ACCESSORIES	07635-22-FURN		2022	2023	13430	1.06	14236	0.75	10677	10677	3737
2516602	Y15	CLIMAX BORING BAR	07598-22-BOREB		2022	2023	17747	1.06	18812	0.75	14109	14109	4938
2516603	Y15	CLIMAX MODEL BB3000 PORTABLE MACHINE	07468-20-MACH		2022	2023	5873	1.06	6225	0.75	4669	4669	1634
2516604	Y15	CRANE HOIST FOR 5 TON BRIDGE CRANE	07433-19-HOIST		2022	2023	20035	1.06	21237	0.75	15928	15928	5575
2516605	Y15	CRANES (10)	01715-77-MISEQ		2022	2023	13656	1.06	14475	0.75	10856	10856	3800
2516606	Y15	CUBICLES FOR SERVICE AREA	07518-21-FURN		2022	2023	14028	1.06	14870	0.75	11153	11153	3904
2516607	Y15	CUDA PARTS WASHER	07334-16-WASH		2022	2023	344	1.06	365	0.75	274	274	96
2516608	Y15	DIRECTIONAL SIGNS FOR RENO STORE	07456-19-SIGNS		2022	2023	9406	1.06	9970	0.75	7478	7478	2617
2516609	Y15	DYNAMOMETER	02306-80-DYNEQ		2022	2023	4676	1.06	4957	0.75	3718	3718	1301
2516610	Y07	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	07551-22-SEUR		2022	2023	32575	1.06	34530	0.51	17610	17610	6164
2516611	Y15	ELGIN SWEEPER MODIFICATIONS	07387-18-SWEP1		2022	2023	6796	1.06	7204	0.75	5403	5403	1891
2516612	Y15	ENGINE COOLING/AFTER COOLER WATER COLUMN	07342-16-COOL		2022	2023	1012	1.06	1073	0.75	805	805	282
2516613	Y15	FABRICATE DYNO CARTS	07372-17-DOLL1		2022	2023	3356	1.06	3557	0.75	2668	2668	934
2516614	Y15	FIBER BACKBONE FOR SECURITY SYSTEM	07610-22-FIBER		2022	2023	49643	1.06	52622	0.75	39467	39467	13813
2516615	Y15	FLASH POINT TESTER	07632-22-TSTR		2022	2023	28097	1.06	29783	0.75	22337	22337	7818
2516616	Y15	FORKLIFT-CE009325-DP50N1	07565-21-LFTTK		2022	2023	36938	1.06	39154	0.75	29366	29366	10278
2516617	Y15	FORKLIFT-CE012408-GP30N5	07570-21-LFTTK		2022	2023	23201	1.06	24593	0.75	18445	18445	6456
2516618	Y15	FORKLIFT-CE012409-GP30N5	07571-21-LFTTK		2022	2023	23201	1.06	24593	0.75	18445	18445	6456
2516619	Y15	FORKLIFT-CE013869-GC35K	07576-21-LFTTK		2022	2023	41660	1.06	44160	0.75	33120	33120	11592
2516620	Y15	FORKLIFT-CE07194-DP50CN1-D	07561-21-LFTTK		2022	2023	9638	1.06	10216	0.75	7662	7662	2682
2516621	Y15	FREE STANDING YARD RAMP	07489-20-RAMP		2022	2023	21379	1.06	22662	0.75	16997	16997	5949
2516622	Y07	HEAVY DUTY PUMP FOR MART WASHER	07339-16-PUMP		2022	2023	1228	1.06	1302	0.51	664	664	232
2516623	Y15	HYDRAULIC CYLINDER HONING BENCH	07338-16-BENCH		2022	2023	14091	1.06	14936	0.75	11202	11202	3921
2516624	Y15	IT WORKSTATION	07549-21-WKST		2022	2023	22203	1.06	23535	0.75	17651	17651	6178
2516625	Y15	LABLOND ENGINE LATHE	07369-17-LATHE		2022	2023	6907	1.06	7321	0.75	5491	5491	1922
2516626	Y07	LOW CLEARANCE STEALTH-2 TOOLING	07606-22-TOOL		2022	2023	11578	1.06	12273	0.51	6259	6259	2191
2516627	Y07	MAGNAFLUX SYSTEM FOR NDT TESTING	07347-16-TESTR		2022	2023	8338	1.06	8838	0.51	4507	4507	1577
2516628	Y15	MART WASHER-BELONGS TO 07438	07438-19-MART1		2022	2023	85516	1.06	90647	0.75	67985	67985	23795
2516629	Y15	MART WASHER-PMW 812G	07438-19-MART		2022	2023	259442	1.06	275009	0.75	206257	206257	72190
2516630	Y07	METROHM 874 OVEN & 803 PUMP STIRRER	07391-18-SOS		2022	2023	12528	1.06	13280	0.51	6773	6773	2371
2516631	Y15	MILLER 3 WHEEL TRACTOR-100 AMP	07477-20-TRCTR		2022	2023	21224	1.06	22497	0.75	16873	16873	5906
2516632	Y15	MILLER TIG WELDER	07547-21-WLDR		2022	2023	9413	1.06	9978	0.75	7484	7484	2619

2516633	Y15	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	07383-18-COMP	2022	2023	48646	1.06	51565	0.75	38674	38674	13536
2516634	Y15	MOBILE HYDRAULIC CART	07337-16-CART	2022	2023	2331	1.06	2471	0.75	1853	1853	649
2516635	Y15	MODEL 800 POWER RIDER SWEEPER	07367-17-SWEEP	2022	2023	13531	1.06	14343	0.75	10757	10757	3765
2516636	Y07	MULTITEK-TESTING EQUIPMENT	07374-17-SOS	2022	2023	22836	1.06	24206	0.51	12345	12345	4321
2516637	Y07	NEW BATTERY FOR CE006103	07601-22-BATTR	2022	2023	9975	1.06	10574	0.51	5393	5393	1888
2516638	Y15	NEW CHARGING STATIONS FOR RENO RENTAL	07583-21-CHRG	2022	2023	27464	1.06	29112	0.75	21834	21834	7642
2516639	Y07	NEW ENGINE DYNO	N0678-19-DYNO	2022	2023	309785	1.06	328372	0.51	167470	167470	58614
2516640	Y15	NEW SIGN FOR RENO STORE	07358-16-SIGN	2022	2023	903	1.06	957	0.75	718	718	251
2516641	Y15	NEW SIGNAGE FOR RENO STORE	07356-16-SIGN	2022	2023	2447	1.06	2594	0.75	1946	1946	681
2516642	Y15	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	07528-21-FURN	2022	2023	7754	1.06	8219	0.75	6164	6164	2157
2516643	Y15	OFFICE FURNITURE FOR 605 GLENDALE	07619-22-FURN	2022	2023	17533	1.06	18585	0.75	13939	13939	4879
2516644	Y15	OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	N0654-16-SOS	2022	2023	12594	1.06	13350	0.75	10013	10013	3505
2516645	Y15	PALLET RACKING	07582-21-RACK	2022	2023	15775	1.06	16722	0.75	12542	12542	4390
2516646	Y15	PERKIN ELMER AVIO 500 OILS CONFIGURATION	07394-18-SOS	2022	2023	100869	1.06	106921	0.75	80191	80191	28067
2516647	Y07	PORTABLE FRESH AIR PUMP	07375-17-PUMP	2022	2023	2039	1.06	2161	0.51	1102	1102	386
2516648	Y07	PUMP FOR ENGINE DYNO	07336-16-DYNO	2022	2023	848	1.06	899	0.51	458	458	160
2516649	Y15	RACKING-PALLET POSITIONS	07609-22-RACKS	2022	2023	13231	1.06	14025	0.75	10519	10519	3682
2516650	Y03	RENO RENOVATION COMPUTERS PHASE 1B	N0671-18-COMP	2022	2023	3328	1.06	3528	0.11	388	388	136
2516651	Y15	RENO RENOVATION F&F PHASE 1B	N0669-18-FURN	2022	2023	2993	1.06	3173	0.75	2380	2380	833
2516652	Y15	RENO RENOVATION M&E PHASE 1B	N0670-18-EQUIP	2022	2023	133279	1.06	141276	0.75	105957	105957	37085
2516653	Y15	RENO RENOVATION-M&E	N0677-18-MACH	2022	2023	586365	1.06	621547	0.75	466160	466160	163156
2516654	Y15	RENO RENOVATION-NEW BUILDING EQUIPMENT	N0658-16-EQMT	2022	2023	278411	1.06	295116	0.75	221337	221337	77468
2516655	Y15	RENO RENOVATION-NEW BUILDING FURN & FIX	N0659-16-FURN	2022	2023	30365	1.06	32187	0.75	24140	24140	8449
2516656	Y15	RENO RENOVATION-F&F	N0676-18-FURN	2022	2023	216772	1.06	229778	0.75	172334	172334	60317
2516657	Y15	RF GUNS FOR WAREHOUSE	07520-21-GUNS	2022	2023	61338	1.06	65018	0.75	48764	48764	17067
2516658	RPI	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	N0621-13-AIRC	2022	2023	322	1	322	0	0	0	0
2516659	Y15	S10 ELECTRIC SWEEPER	07416-19-SWEEP	2022	2023	6192	1.06	6564	0.75	4923	4923	1723
2516660	Y07	SECURITY SYSTEM-JOHNSON CONTROLS	07551-21-SECUR	2022	2023	376649	1.06	399248	0.51	203616	203616	71266
2516661	Y07	SPECTRO LNF Q200 PARTICLE COUNTER	07359-17-SOS	2022	2023	5040	1.06	5342	0.51	2724	2724	953
2516662	Y07	SVM 3001 SMART VISCOMETER	07579-21-SOS	2022	2023	85134	1.06	90242	0.51	46023	46023	16108
2516663	Y15	TENNANT T12 RIDER SCRUBBER	07333-16-SCRUB	2022	2023	636	1.06	674	0.75	506	506	177
2516664	Y07	TORQUE WRENCH 1 IN SQ DR	07431-19-TORQW	2022	2023	5980	1.06	6339	0.51	3233	3233	1132
2516665	Y07	TORQUE WRENCH 3/4 IN SQ DR	07430-19-TORQW	2022	2023	4698	1.06	4980	0.51	2540	2540	889
2516666	Y07	TORQUE WRENCH CALIBRATION TOOLING	07368-17-TORQ	2022	2023	2322	1.06	2461	0.51	1255	1255	439
2516667	Y15	TOW TUG HANDLER	07432-19-TOW	2022	2023	10353	1.06	10974	0.75	8231	8231	2881
2516668	Y15	TOYOTA FORKLIFT 9BRU23	07429-19-LIFT	2022	2023	30695	1.06	32537	0.75	24403	24403	8541
2516669	Y15	TRACK PRESS-RECONDITIONED	07343-16-PRESS	2022	2023	1736	1.06	1840	0.75	1380	1380	483
2516670	Y15	USED FORKLIFT-CE011749	07479-20-LFTTK	2022	2023	28570	1.06	30284	0.75	22713	22713	7950
2516671	Y15	UTV-CE012127-2 SEAT MULE CART	07511-21-UTV	2022	2023	6066	1.06	6430	0.75	4823	4823	1688
2516672	Y15	UTV-CE012129-2 SEAT MULE CART	07512-21-UTV	2022	2023	6343	1.06	6724	0.75	5043	5043	1765
2516673	Y15	VARIOUS FURNITURE AND FIXTURES	N0683-20-FURN	2022	2023	26849	1.06	28460	0.75	21345	21345	7471
2516674	Y15	VARIOUS FURNITURE AND FIXTURES	N0693-20-FURN	2022	2023	119059	1.06	126203	0.75	94652	94652	33128
2516675	Y15	VARIOUS MACHINERY AND EQUIPMENT	N0682-20-EQUIP	2022	2023	1765119	1.06	1871026	0.75	1403270	1403270	491144
2516676	Y15	VIDMARS FOR KITTING	07516-21-VIDMR	2022	2023	114104	1.06	120950	0.75	90713	90713	31750
2516677	Y15	WHEEL DISASSEMBLY UP ENDER	07455-19-WHLTL	2022	2023	29944	1.06	31741	0.75	23806	23806	8332
2516678	Y15	WORK TABLES FOR SERVICE	N0693-21-FURN	2022	2023	9000	1.06	9540	0.75	7155	7155	2504
2516679	Y07	WTC MACHINERY TORQUE GUN PACKAGE	07350-16-TORQ	2022	2023	20274	1.06	21490	0.51	10960	10960	3836
2516680	Y07	WTC TRACK WRENCH AND ACCESSORIES	07474-20-WRNCH	2022	2023	110330	1.06	116950	0.51	59645	59645	20876
2516681	Y15	YARD RACKING	07517-21-RACK	2022	2023	39506	1.06	41876	0.75	31407	31407	10992
2993755	Y15	PLATFORM AND GATE FOR SERVICE	7683	2023	2024	27614	1.03	28442	0.87	24745	24745	8661
2993756	Y15	2 STEAM CLEANERS	7682	2023	2024	44348	1.03	45678	0.87	39740	39740	13909
2993757	Y15	SIGNAGE FOR STORE	7690	2023	2024	36556	1.03	37653	0.87	32758	32758	11465
2993758	Y15	ANALEX PQL TOTAL FERROUS ANALYZER	7685	2023	2024	26679	1.03	27479	0.87	23907	23907	8367
2993759	Y05	UPS EQUIPMENT	7686	2023	2024	18705	1.03	19266	0.6	11560	11560	4046
2993760	Y15	INSTALLATION OF 2 STEAM CLEANERS	7682A	2023	2024	16234	1.03	16721	0.87	14547	14547	5091
2993761	Y15	EDDY LOAD UNIT	7695	2024	2024	84552	1	84552	1	84552	84552	29593
2993762	Y07	SECURITY VIDEO SYSTEM	7703	2024	2024	229535	1	229535	1	229535	229535	80337
2993763	Y07	TRIVISC VISCOMETER ROBOTIC SAMPLER	7702	2024	2024	22194	1	22194	1	22194	22194	7768
2993764	Y15	1 PQL AND 1 PELICAN CASE	7701	2024	2024	15501	1	15501	1	15501	15501	5425
2993765	Y15	PRESS BOXES	7706	2024	2024	18496	1	18496	1	18496	18496	6474
2993766	Y15	AIR COMPRESSOR	7704	2024	2024	18076	1	18076	1	18076	18076	6327
2993767	Y03	DIGITIZE CRC COMPONENT ASSEMBLY GUIDE APP	7709	2024	2024	126960	1	126960	1	126960	126960	44436

2212805

Schedule 0 | COMMERCIAL

EMPIRE SOUTHWEST LLC

CASHMAN EQUIPMENT CO

Status S | ACTIVE-BILLED

Confidential

NAICS 532412 | CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT

State Use 1.64 | MACHINERY, EQUIPMENT & FIXTURES

Situs Address 1

620 GLENDALE AVE

SPARKS, NV

General

Detail Summary

Details 113

Aircraft

Mobile Home

Well

Notes and Data

Exemptions 0

Assessments

Taxes

Inspections 1

Permits 0

Protests 0

Agents 0

History

Owner Name

3 records

%

Role

EMPIRE SOUTHWEST LLC	100	OP OW	
CASHMAN EQUIPMENT CO	100	DB DO	
SHELLEY ADDIE	0	AG AG	

Mailing Address

CASS Verification | CASS Details

Address 1

3300 SAINT ROSE PKWY

Address 2

Unit

City

HENDERSON

State

NV

Zip Code

89052

Country

Mail To

PLANT OPERATION

Phone

7753585111

Email

shelleyaddie@ca

Valuation

Current

Acquisition Cost	\$6,104,894
Est. Repl Cost New	\$6,830,953
Ovr Just Value	
Taxable Value	\$5,696,891
Allocated Value	\$5,696,891
Assessed Value	\$1,993,912
Exempt/Abate Value	\$0
Abatement Value	\$0
Net Assessed	\$1,993,912
New To Roll	\$1,993,912
Ovrd New Value	

Has Conf Details

Taxing Group

2000 | CITY OF SPARKS (NO UWB)

Mobile Home Park

NGBU | GLENDALE/ROCK FRONTAGE

Market Area

Last Recalc

12/04/2023 11:11 AM (2 years ago)

External ID

Return

E | RECEIVED EDEC

Received On

08/09/2023

Additional Details

Access Code

YRWM90

Real Estate Parcel

032-312-41

Original Assessment 2023

2023 Original Declaration List

id	cd	alt_dscr	serial_nur	location	yr_acq	yr_roll	ovr_rate	idx_adj	repl_val	pct_dpr	dpr_val	just_val	val
2516569	Y07	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	07360-17-SOS		2022	2023	20981	1.12	23499	0.71	16684	16684	5839
2516570	Y07	(3) CANNON MINI QV-X VISCOMETERS	07325-16-SOS		2022	2023	1828	1.12	2047	0.71	1453	1453	509
2516571	Y07	1 1/2 SQ DRIVE TORQUE WRENCH	07476-20-WRNCH		2022	2023	6617	1.12	7411	0.71	5262	5262	1842
2516572	Y15	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	07357-16-EXHT		2022	2023	1187	1.12	1329	0.87	1156	1156	405
2516573	Y15	100 FIELD TRACK PRESS	07501-20-PRESS		2022	2023	18267	1.12	20459	0.87	17799	17799	6230
2516574	Y15	11X11 WALL LOGO SIGN	07420-19-SIGN		2022	2023	16361	1.12	18324	0.87	15942	15942	5580
2516575	Y15	14 REFURBISHED HERMAN MILLER CHAIRS	07555-21-CHAIR		2022	2023	10131	1.12	11347	0.87	9872	9872	3455
2516576	Y15	2 5X20 CAT DEALER WALL SIGNS	07421-19-SIGN		2022	2023	12126	1.12	13581	0.87	11815	11815	4135
2516577	Y15	2 MILLER CAPTURE 5 FUME EXTRACTORS	07335-16-MISEQ		2022	2023	893	1.12	1000	0.87	870	870	304
2516578	Y15	2 MILLER DIMENSION 650 WELDERS	07580-21-WLD		2022	2023	32554	1.12	36460	0.87	31720	31720	11102
2516579	Y07	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	07586-22-SOS		2022	2023	194791	1.12	218166	0.71	154898	154898	54214
2516580	Y15	2007 CAT GP40K1FORKLIFT	07389-18-LFTRK		2022	2023	7648	1.12	8566	0.87	7452	7452	2608
2516581	Y15	2007 FRAC TANK	07351-16-FRAC		2022	2023	5134	1.12	5750	0.87	5003	5003	1751
2516582	VEH	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	07556-21-MHOME		2022	2023	20002	1	20002	0	0	0	0
2516583	Y15	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	B0699-21-RACK		2022	2023	25568	1.12	28636	0.87	24913	24913	8720
2516584	Y15	49.75 LINEAR FEET OF 8 HIGH RACKING	N0663-17-RACK		2022	2023	3105	1.12	3478	0.87	3026	3026	1059
2516585	Y15	8 X 40 CONTAINER	07519-21-CNTR		2022	2023	9517	1.12	10659	0.87	9273	9273	3246
2516586	Y15	80 TON ROLL BED PRESS	07495-20-PRESS		2022	2023	26573	1.12	29762	0.87	25893	25893	9063
2516587	Y07	992G & 993K TOOLING	07445-19-TOOL		2022	2023	24888	1.12	27875	0.71	19791	19791	6927
2516588	Y15	ADDITIONAL EQUIPMENT FOR 07369	07369-17-LATH1		2022	2023	1452	1.12	1626	0.87	1415	1415	495
2516589	Y15	ADDITIONAL EQUIPMENT FOR FRAC TANK	07351-17-FRAC		2022	2023	5076	1.12	5685	0.87	4946	4946	1731
2516590	Y07	ADDITIONAL TOOLING FOR 07368	07368-17-TORQ1		2022	2023	1068	1.12	1196	0.71	849	849	297
2516591	Y15	AIR COMPRESSOR	N0653-16-AIRCP		2022	2023	4458	1.12	4993	0.87	4344	4344	1520
2516592	Y15	AIR COMPRESSOR FOR EPG-PUMP	07419-19-AIRCP		2022	2023	6276	1.12	7029	0.87	6115	6115	2140
2516593	Y15	ARGON TANK	07413-19-TANK		2022	2023	14782	1.12	16556	0.87	14404	14404	5041
2516594	Y07	BADGE PRINTER	07471-20-COMP		2022	2023	4065	1.12	4553	0.71	3233	3233	1132
2516595	Y15	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	07581-21-BATTR		2022	2023	9931	1.12	11123	0.87	9677	9677	3387
2516596	Y07	BIODIESEL ANALYZER	07393-18-SOS		2022	2023	11415	1.12	12785	0.71	9077	9077	3177
2516597	Y15	BORE TECH WELDER	07668-23-WELDER		2023	2023	34081	1	34081	1	34081	34081	11928
2516598	Y15	BUSHMAN UPENDER MODEL RT-18000N	07370-17-UPEND		2022	2023	9877	1.12	11062	0.87	9624	9624	3368
2516599	Y15	CABINETS (52)	01745-77-BINS		2022	2023	4843	1.12	5424	0.87	4719	4719	1652
2516600	Y15	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	07372-17-DOLLY		2022	2023	3907	1.12	4376	0.87	3807	3807	1332
2516601	Y15	CHAIRS AND ACCESSORIES	07635-22-FURN		2022	2023	13430	1.12	15042	0.87	13087	13087	4580
2516602	Y15	CLJMAX BORING BAR	07598-22-BOREB		2022	2023	17747	1.12	19877	0.87	17293	17293	6053
2516603	Y15	CLJMAX MODEL BB3000 PORTABLE MACHINE	07468-20-MACH		2022	2023	5873	1.12	6578	0.87	5723	5723	2003
2516604	Y15	CRANE HOIST FOR 5 TON BRIDGE CRANE	07433-19-HOIST		2022	2023	20035	1.12	22439	0.87	19522	19522	6833
2516605	Y15	CRANES (10)	01715-77-MISEQ		2022	2023	13656	1.12	15295	0.87	13307	13307	4657
2516606	Y15	CUBICLES FOR SERVICE AREA	07518-21-FURN		2022	2023	14028	1.12	15711	0.87	13669	13669	4784
2516607	Y15	CJDA PARTS WASHER	07334-16-WASH		2022	2023	344	1.12	385	0.87	335	335	117
2516608	Y15	DIRECTIONAL SIGNS FOR RENO STORE	07456-19-SIGNS		2022	2023	9406	1.12	10535	0.87	9165	9165	3208
2516609	Y15	DYNAMOMETER	02306-80-DYNEQ		2022	2023	4676	1.12	5237	0.87	4556	4556	1595
2516610	Y07	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	07551-22-SECUR		2022	2023	32575	1.12	36484	0.71	25904	25904	9066
2516611	Y15	ELGIN SWEEPER MODIFICATIONS	07387-18-SWEP1		2022	2023	6796	1.12	7612	0.87	6622	6622	2318
2516612	Y15	ENGINE COOLING/AFTER COOLER WATER COLUMN	07342-16-COOL		2022	2023	1012	1.12	1133	0.87	986	986	345
2516613	Y15	FABRICATE DYNO CARTS	07372-17-DOLL1		2022	2023	3356	1.12	3759	0.87	3270	3270	1144
2516614	Y15	FIBER BACKBONE FOR SECURITY SYSTEM	07610-22-FIBER		2022	2023	49643	1.12	55600	0.87	48372	48372	16930
2516615	Y15	FLASH POINT TESTER	07632-22-TSTR		2022	2023	28097	1.12	31469	0.87	27378	27378	9582
2516616	Y15	FORKLIFT-CE009325-DP50N1	07565-21-LFTTK		2022	2023	36938	1.12	41371	0.87	35993	35993	12598
2516617	Y15	FORKLIFT-CE012408-GP30N5	07570-21-LFTTK		2022	2023	23201	1.12	25985	0.87	22607	22607	7912
2516618	Y15	FORKLIFT-CE012409-GP30N5	07571-21-LFTTK		2022	2023	23201	1.12	25985	0.87	22607	22607	7912
2516619	Y15	FORKLIFT-CE013869-GC35K	07576-21-LFTTK		2022	2023	41660	1.12	46659	0.87	40593	40593	14208
2516620	Y15	FORKLIFT-CE07194-DP50CN1-D	07561-21-LFTTK		2022	2023	9638	1.12	10795	0.87	9392	9392	3287
2516621	Y15	FREE STANDING YARD RAMP	07489-20-RAMP		2022	2023	21379	1.12	23944	0.87	20831	20831	7291
2516622	Y07	HEAVY DUTY PUMP FOR MART WASHER	07339-16-PUMP		2022	2023	1228	1.12	1375	0.71	976	976	342
2516623	Y15	HYDRAULIC CYLINDER HONING BENCH	07338-16-BENCH		2022	2023	14091	1.12	15782	0.87	13730	13730	4806
2516624	Y15	IT WORKSTATION	07549-21-WKST		2022	2023	22203	1.12	24867	0.87	21634	21634	7572
2516625	Y15	LABLOND ENGINE LATHE	07369-17-LATHE		2022	2023	6907	1.12	7736	0.87	6730	6730	2356
2516626	Y07	LOW CLEARANCE STEALTH-2 TOOLING	07606-22-TOOL		2022	2023	11578	1.12	12967	0.71	9207	9207	3222
2516627	Y07	MAGNAFLUX SYSTEM FOR NDT TESTING	07347-16-TESTR		2022	2023	8338	1.12	9339	0.71	6631	6631	2321
2516628	Y15	MART WASHER-BELONGS TO 07438	07438-19-MART1		2022	2023	85516	1.12	95778	0.87	83327	83327	29164
2516629	Y15	MART WASHER-PMW 812G	07438-19-MART		2022	2023	259442	1.12	290575	0.87	252800	252800	88480
2516630	Y07	METROHM 874 OVEN & 803 PUMP STIRRER	07391-18-SOS		2022	2023	12528	1.12	14031	0.71	9962	9962	3487
2516631	Y15	MILLER 3 WHEEL TRACTOR-100 AMP	07477-20-TRCTR		2022	2023	21224	1.12	23771	0.87	20681	20681	7238
2516632	Y15	MILLER TIG WELDER	07547-21-WLDR		2022	2023	9413	1.12	10543	0.87	9172	9172	3210

2516633	Y15	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	07383-18-COMP	2022	2023	48646	1.12	54484	0.87	47401	47401	16590
2516634	Y15	MOBILE HYDRAULIC CART	07337-16-CART	2022	2023	2331	1.12	2611	0.87	2272	2272	795
2516635	Y15	MODEL 800 POWER RIDER SWEEPER	07367-17-SWEEP	2022	2023	13531	1.12	15155	0.87	13185	13185	4615
2516636	Y07	MULTITEK-TESTING EQUIPMENT	07374-17-SOS	2022	2023	22836	1.12	25576	0.71	18159	18159	6356
2516637	Y07	NEW BATTERY FOR CE006103	07601-22-BATTR	2022	2023	9975	1.12	11172	0.71	7932	7932	2776
2516638	Y15	NEW CHARGING STATIONS FOR RENO RENTAL	07583-21-CHRG	2022	2023	27464	1.12	30760	0.87	26761	26761	9366
2516639	Y07	NEW ENGINE DYNO	N0678-19-DYNO	2022	2023	309785	1.12	346959	0.71	246341	246341	86219
2516640	Y15	NEW SIGN FOR RENO STORE	07358-16-SIGN	2022	2023	903	1.12	1011	0.87	880	880	308
2516641	Y15	NEW SIGNAGE FOR RENO STORE	07356-16-SIGN	2022	2023	2447	1.12	2741	0.87	2385	2385	835
2516642	Y15	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	07528-21-FURN	2022	2023	7754	1.12	8684	0.87	7555	7555	2644
2516643	Y15	OFFICE FURNITURE FOR 605 GLENDALE	07619-22-FURN	2022	2023	17533	1.12	19637	0.87	17084	17084	5979
2516644	Y15	OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	N0654-16-SOS	2022	2023	12594	1.12	14105	0.87	12271	12271	4295
2516645	Y15	PALLET RACKING	07582-21-RACK	2022	2023	15775	1.12	17668	0.87	15371	15371	5380
2516646	Y15	PERKIN ELMER AVIO 500 OILS CONFIGURATION	07394-18-SOS	2022	2023	100869	1.12	112973	0.87	98287	98287	34400
2516647	Y07	PORTABLE FRESH AIR PUMP	07375-17-PUMP	2022	2023	2039	1.12	2284	0.71	1622	1622	568
2516648	Y07	PUMP FOR ENGINE DYNO	07336-16-DYNO	2022	2023	848	1.12	950	0.71	675	675	236
2516649	Y15	RACKING-PALLET POSITIONS	07609-22-RACKS	2022	2023	13231	1.12	14819	0.87	12893	12893	4513
2516650	Y03	RENO RENOVATION COMPUTERS PHASE 1B	N0671-18-COMP	2022	2023	3328	1.12	3727	0.33	1230	1230	430
2516651	Y15	RENO RENOVATION F&F PHASE 1B	N0669-18-FURN	2022	2023	2993	1.12	3352	0.87	2916	2916	1021
2516652	Y15	RENO RENOVATION M&E PHASE 1B	N0670-18-EQUIP	2022	2023	133279	1.12	149272	0.87	129867	129867	45453
2516653	Y15	RENO RENOVATION-M&E	N0677-18-MACH	2022	2023	586365	1.12	656729	0.87	571354	571354	199974
2516654	Y15	RENO RENOVATION-NEW BUILDING EQUIPMENT	N0658-16-EQMT	2022	2023	278411	1.12	311820	0.87	271283	271283	94949
2516655	Y15	RENO RENOVATION-NEW BUILDING FURN & FIX	N0659-16-FURN	2022	2023	30365	1.12	34009	0.87	29588	29588	10356
2516656	Y15	RENO RENOVATON-F&F	N0676-18-FURN	2022	2023	216772	1.12	242785	0.87	211223	211223	73928
2516657	Y15	RF GUNS FOR WAREHOUSE	07520-21-GUNS	2022	2023	61338	1.12	68699	0.87	59768	59768	20919
2516658	RPI	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	N0621-13-AIRC	2022	2023	322	1	322	0	0	0	0
2516659	Y15	S10 ELECTRIC SWEEPER	07416-19-SWEEP	2022	2023	6192	1.12	6935	0.87	6033	6033	2112
2516660	Y07	SECURITY SYSTEM-JOHNSON CONTROLS	07551-21-SECUR	2022	2023	376649	1.12	421847	0.71	299511	299511	104829
2516661	Y07	SPECTRO LNF Q200 PARTICLE COUNTER	07359-17-SOS	2022	2023	5040	1.12	5645	0.71	4008	4008	1403
2516662	Y07	SVM 3001 SMART VISCOMETER	07579-21-SOS	2022	2023	85134	1.12	95350	0.71	67699	67699	23695
2516663	Y15	TENNANT T12 RIDER SCRUBBER	07333-16-SCRUB	2022	2023	636	1.12	712	0.87	619	619	217
2516664	Y07	TORQUE WRENCH 1 IN SQ DR	07431-19-TORQW	2022	2023	5980	1.12	6698	0.71	4756	4756	1665
2516665	Y07	TORQUE WRENCH 3/4 IN SQ DR	07430-19-TORQW	2022	2023	4698	1.12	5262	0.71	3736	3736	1308
2516666	Y07	TORQUE WRENCH CALIBRATION TOOLING	07368-17-TORQ	2022	2023	2322	1.12	2601	0.71	1847	1847	646
2516667	Y15	TOW TUG HANDLER	07432-19-TOW	2022	2023	10353	1.12	11595	0.87	10088	10088	3531
2516668	Y15	TOYOTA FORKLIFT 9BRU23	07429-19-LIFT	2022	2023	30695	1.12	34378	0.87	29909	29909	10468
2516669	Y15	TRACK PRESS-RECONDITIONED	07343-16-PRESS	2022	2023	1736	1.12	1944	0.87	1691	1691	592
2516670	Y15	USED FORKLIFT-CE011749	07479-20-LFTTK	2022	2023	28570	1.12	31998	0.87	27838	27838	9743
2516671	Y15	UTV-CE012127-2 SEAT MULE CART	07511-21-UTV	2022	2023	6066	1.12	6794	0.87	5911	5911	2069
2516672	Y15	UTV-CE012129-2 SEAT MULE CART	07512-21-UTV	2022	2023	6343	1.12	7104	0.87	6180	6180	2163
2516673	Y15	VARIOUS FURNITURE AND FIXTURES	N0683-20-FURN	2022	2023	26849	1.12	30071	0.87	26162	26162	9157
2516674	Y15	VARIOUS FURNITURE AND FIXTURES	N0693-20-FURN	2022	2023	119059	1.12	133346	0.87	116011	116011	40604
2516675	Y15	VARIOUS MACHINERY AND EQUIPMENT	N0682-20-EQUIP	2022	2023	1765119	1.12	1976933	0.87	1719932	1719932	601976
2516676	Y15	VIDMARS FOR KITTING	07516-21-VIDMR	2022	2023	114104	1.12	127796	0.87	111183	111183	38914
2516677	Y15	WHEEL DISASSEMBLY UP ENDER	07455-19-WHLTL	2022	2023	29944	1.12	33537	0.87	29177	29177	10212
2516678	Y15	WORK TABLES FOR SERVICE	N0693-21-FURN	2022	2023	9000	1.12	10080	0.87	8770	8770	3070
2516679	Y07	WTC MACHINERY TORQUE GUN PACKAGE	07350-16-TORQ	2022	2023	20274	1.12	22707	0.71	16122	16122	5643
2516680	Y07	WTC TRACK WRENCH AND ACCESSORIES	07474-20-WRNCH	2022	2023	110330	1.12	123570	0.71	87735	87735	30707
2516681	Y15	YARD RACKING	07517-21-RACK	2022	2023	39506	1.12	44247	0.87	38495	38495	13473



WASHOE COUNTY ASSESSOR
Chris S. Sarman

Rigo Lopez
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Lora Zimmer
Assessment Services Coordinator

April 7, 2025

MR DALE HUIZINGH
CASHMAN EQUIPMENT COMPANY
3300 ST ROSE PKWY
HENDERSON NV 89052

RE: Account No. 2212805

Dear Mr. Huizingh:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2024 and 2023. The field work was completed on March 20, 2025.
2. Records reviewed consisted of detailed renditions of equipment at the location. In addition, a rendition of rental equipment in the lot was provided for 7/1/24. The 7/1/24 list was rolled to 7/1/23 for that tax year. Equipment was examined for proper classification and year of acquisition.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported, as summarized below:

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Cost	\$40,262,750	\$39,166,622
Reported/Estimated* Cost	<u>\$6,770,020</u>	<u>\$6,084,570</u>
Cost Variance	\$33,492,730	\$33,082,052

6. The coding of all assets is included on the enclosed "Exhibit A".

Mr. Dale Huizingh
RE: Cashman Equipment Company
Washoe County, Nevada
April 7, 2025
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Taxable Value	\$32,857,518	\$38,081,918
Reported/Estimated* Taxable Value	<u>\$5,173,386</u>	<u>\$5,696,891</u>
Taxable Variance	\$27,684,132	\$32,385,027
Assessed Variance	\$9,689,447	\$11,334,759

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

If you have a concern with the values provided in this discovery letter, please contact us as soon as possible. The deadline to appeal your values is May 15, 2025. A State Board of Equalization Direct Appeal form may be obtained at: <https://tax.nv.gov/Boards/Boards/>.

Should you have any questions, please contact a Personal Property Appraiser, at AssessorPPAppraiser@washoecounty.gov or you may also reach out to our TMA representative, Liz Palm, at 480-729-8319.

Sincerely,

Chris S. Sarman
Washoe County Assessor

By: 
Tony Lopez, Personal Property Coordinator

Enclosures

2212805

EMPIRE SOUTHWEST LLC

CASHMAN EQUIPMENT CO

Status

G | CORRECTION COMPL

NAICS

532412 | CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMEN

Situs Address 1

600 GLENDALE AVE

SPARKS, NV

Schedule

0 | COMMERCIAL

Confidential

State Use

1.64 | MACHINERY, EQUIPMENT & FIXTURES

General

Detail Summary

Details 126

Aircraft

Mobile Home

Well

Notes and Data

Exemptions 0

Assessments

Taxes

Inspections 1

Permits 2

Protests 0

Agents 0

History

Owner Name

3 records

%

Role

EMPIRE SOUTHWEST LLC

100

OP | O

CASHMAN EQUIPMENT CO

100

DB | D

SHELLEY ADDIE

0

AG | A

Mailing Address

CASS Verification | CASS Details

Address 1

3300 SAINT ROSE PKWY

Address 2

Unit

City

HENDERSON

State

NV

Zip Code

89052

Country

Mail To

PLANT OPERATION

Phone

7753585111

Email

shelleyaddie@cashman.net

Valuation

2024

Current

Acquisition Cost

\$6,790,344

\$6,790,344

Est. Repl Cost New

\$7,159,503

\$7,159,503

Ovr Just Value

Supplemental Billing

32857526

Taxable Value

\$32,857,526

\$5,173,386

Allocated Value

%

\$32,857,526

\$32,857,526

Assessed Value

\$11,500,134

\$11,500,134

Exempt/Abate Value

\$0

\$0

Abatement Value

\$0

\$0

Net Assessed

\$11,500,134

\$11,500,134

New To Roll

\$9,689,447

\$231,899

Ovrd New Value

9689447

Has Conf Details

Taxing Group

2000 | CITY OF SPARKS (NO UWB)

Mobile Home Park

NGBU | GLENDALE/ROCK FRONTAGE

Market Area

Tax Service

Asmt

Last Recalc

07/10/2025 01:53 PM (13 days ago)

External ID

Return

E | RECEIVED EDEC

Received On

07/30/2024

Ovr Just Value Reason

SUP | SUPPLEMENTAL BILLING

Note

SALES, PARTS, SERVICES AND RENTAL FOR HEAVY MINING/CONSTRUCTION EQUIPMENT.

Additional Details

Access Code

NN59P6

Real Estate Parcel

032-312-41

Land Use

400

Tax Group

2000 | CITY OF SPARKS (NO UWB)

Neighborhood

NGBU | Glendale/Rock Frontage

2024 Corrected Values Per Audit

<u>TAX YEAR</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>YEAR ACQUIRED</u>	<u>ACQUISITION COST</u>	<u>GROUP</u>
2024/2025			USE CALENDAR DATE HERE. HOWEVER, DON'T PICK UP ACQUISITIONS > 7/1/2024		
2024/2025	N0621-13-AIRC	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	2022	322	Real
2024/2025	07556-21-MHOME	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	2022	20,002	VEH
2024/2025	N0671-18-COMP	RENO RENOVATION COMPUTERS PHASE 1B	2022	3,328	3
2024/2025	07431-19-TORQW	TORQUE WRENCH 1 IN SQ DR	2022	5,980	7
2024/2025	07430-19-TORQW	TORQUE WRENCH 3/4 IN SQ DR	2022	4,698	7
2024/2025	07368-17-TORQ	TORQUE WRENCH CALIBRATION TOOLING	2022	2,322	7
2024/2025	07350-16-TORQ	WTC MACHINERY TORQUE GUN PACKAGE	2022	20,274	7
2024/2025	07474-20-WRNCH	WTC TRACK WRENCH AND ACCESSORIES	2022	110,330	7
2024/2025	07551-21-SECUR	SECURITY SYSTEM-JOHNSON CONTROLS	2022	376,649	7
2024/2025	07359-17-SOS	SPECTRO LNF Q200 PARTICLE COUNTER	2022	5,040	7
2024/2025	07579-21-SOS	SVM 3001 SMART VISCOMETER	2022	85,134	7
2024/2025	07586-22-SOS	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	2022	194,791	7
2024/2025	07445-19-TOOL	992G & 993K TOOLING	2022	24,888	7
2024/2025	07360-17-SOS	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	2022	20,981	7
2024/2025	07325-16-SOS	(3) CANNON MINI QV-X VISCOMETERS	2022	1,828	7
2024/2025	07476-20-WRNCH	1 1/2 SQ DRIVE TORQUE WRENCH	2022	6,617	7
2024/2025	07368-17-TORQ1	ADDITIONAL TOOLING FOR 07368	2022	1,068	7
2024/2025	07471-20-COMP	BADGE PRINTER	2022	4,065	7
2024/2025	07393-18-SOS	BIODIESEL ANALYZER	2022	11,415	7
2024/2025	07551-22-SECUR	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	2022	32,575	7
2024/2025	07339-16-PUMP	HEAVY DUTY PUMP FOR MART WASHER	2022	1,228	15
2024/2025	07606-22-TOOL	LOW CLEARANCE STEALTH-2 TOOLING	2022	11,578	7
2024/2025	07347-16-TESTR	MAGNAFLUX SYSTEM FOR NDT TESTING	2022	8,338	7
2024/2025	N0678-19-DYNO	NEW ENGINE DYNO	2022	309,785	7
2024/2025	07391-18-SOS	METROHM 874 OVEN & 803 PUMP STIRRER	2022	12,528	15
2024/2025	07374-17-SOS	MULTITEK-TESTING EQUIPMENT	2022	22,836	7
2024/2025	07601-22-BATTR	NEW BATTERY FOR CE006103	2022	9,975	7
2024/2025	07375-17-PUMP	PORTABLE FRESH AIR PUMP	2022	2,039	15
2024/2025	07336-16-DYNO	PUMP FOR ENGINE DYNO	2022	848	7
2024/2025	07609-22-RACKS	RACKING-PALLET POSITIONS	2022	13,231	15
2024/2025	07583-21-CHRG	NEW CHARGING STATIONS FOR RENO RENTAL	2022	27,464	15
2024/2025	07477-20-TRCTR	MILLER 3 WHEEL TRACTOR-100 AMP	2022	21,224	15
2024/2025	07547-21-WLDR	MILLER TIG WELDER	2022	9,413	15

2024/2025	07383-18-COMP	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	2022	48,646	15
2024/2025	07337-16-CART	MOBILE HYDRAULIC CART	2022	2,331	15
2024/2025	07367-17-SWEEP	MODEL 800 POWER RIDER SWEEPER	2022	13,531	15
2024/2025	07358-16-SIGN	NEW SIGN FOR RENO STORE	2022	903	15
2024/2025	07356-16-SIGN	NEW SIGNAGE FOR RENO STORE	2022	2,447	15
2024/2025	07528-21-FURN	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	2022	7,754	15
2024/2025	07619-22-FURN	OFFICE FURNITURE FOR 605 GLENDALE	2022	17,533	15
2024/2025	N0654-16-SOS	OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	2022	12,594	15
2024/2025	07582-21-RACK	PALLET RACKING	2022	15,775	15
2024/2025	07394-18-SOS	PERKIN ELMER AVIO 500 OILS CONFIGURATION	2022	100,869	15
2024/2025	07438-19-MART1	MART WASHER-BELONGS TO 07438	2022	85,516	15
2024/2025	07438-19-MART	MART WASHER-PMW 812G	2022	259,442	15
2024/2025	07338-16-BENCH	HYDRAULIC CYLINDER HONING BENCH	2022	14,091	15
2024/2025	07549-21-WKST	IT WORKSTATION	2022	22,203	15
2024/2025	07369-17-LATHE	LABLOND ENGINE LATHE	2022	6,907	15
2024/2025	07387-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022	6,796	15
2024/2025	07342-16-COOL	ENGINE COOLING/AFTER COOLER WATER COLUMN	2022	1,012	15
2024/2025	07372-17-DOLL1	FABRICATE DYNO CARTS	2022	3,356	15
2024/2025	07610-22-FIBER	FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,643	15
2024/2025	07632-22-TSTR	FLASH POINT TESTER	2022	28,097	15
2024/2025	07565-21-LFTTK	FORKLIFT-CE009325-DP50N1	2022	36,938	15
2024/2025	07570-21-LFTTK	FORKLIFT-CE012408-GP30N5	2022	23,201	15
2024/2025	07571-21-LFTTK	FORKLIFT-CE012409-GP30N5	2022	23,201	15
2024/2025	07576-21-LFTTK	FORKLIFT-CE013869-GC35K	2022	41,660	15
2024/2025	07561-21-LFTTK	FORKLIFT-CE07194-DP50CN1-D	2022	9,638	15
2024/2025	07489-20-RAMP	FREE STANDING YARD RAMP	2022	21,379	15
2024/2025	07581-21-BATTR	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	2022	9,931	15
2024/2025	N0653-16-AIRCP	AIR COMPRESSOR	2022	4,458	15
2024/2025	07419-19-AIRCP	AIR COMPRESSOR FOR EPG-PUMP	2022	6,276	15
2024/2025	07413-19-TANK	ARGON TANK	2022	14,782	15
2024/2025	07370-17-UPEND	BUSHMAN UPENDER MODEL RT-18000N	2022	9,877	15
2024/2025	01745-77-BINS	CABINETS (52)	2022	4,843	15
2024/2025	07372-17-DOLLY	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	2022	3,907	15
2024/2025	07635-22-FURN	CHAIRS AND ACCESSORIES	2022	13,430	15
2024/2025	07598-22-BOREB	CLIMAX BORING BAR	2022	17,747	15
2024/2025	07468-20-MACH	CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873	15
2024/2025	07433-19-HOIST	CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,035	20
2024/2025	01715-77-MISEQ	CRANES (10)	2022	13,656	20

2024/2025	07518-21-FURN	CUBICLES FOR SERVICE AREA	2022	14,028	15
2024/2025	07334-16-WASH	CUDA PARTS WASHER	2022	344	15
2024/2025	07456-19-SIGNS	DIRECTIONAL SIGNS FOR RENO STORE	2022	9,406	15
2024/2025	02306-80-DYNEQ	DYNAMOMETER	2022	4,676	7
2024/2025	07357-16-EXHT	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022	1,187	15
2024/2025	07501-20-PRESS	100 FIELD TRACK PRESS	2022	18,267	15
2024/2025	07420-19-SIGN	11X11 WALL LOGO SIGN	2022	16,361	15
2024/2025	07555-21-CHAIR	14 REFURBISHED HERMAN MILLER CHAIRS	2022	10,131	15
2024/2025	07421-19-SIGN	2 5X20 CAT DEALER WALL SIGNS	2022	12,126	15
2024/2025	07335-16-MISEQ	2 MILLER CAPTURE 5 FUME EXTRACTORS	2022	893	15
2024/2025	07580-21-WLD	2 MILLER DIMENSION 650 WELDERS	2022	32,554	15
2024/2025	07369-17-LATH1	ADDITIONAL EQUIPMENT FOR 07369	2022	1,452	15
2024/2025	07351-17-FRAC	ADDITIONAL EQUIPMENT FOR FRAC TANK	2022	5,076	15
2024/2025	07389-18-LFTRK	2007 CAT GP40K1FORKLIFT	2022	7,648	15
2024/2025	07351-16-FRAC	2007 FRAC TANK	2022	5,134	15
2024/2025	B0699-21-RACK	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	2022	25,568	15
2024/2025	N0663-17-RACK	49.75 LINEAR FEET OF 8 HIGH RACKING	2022	3,105	15
2024/2025	07519-21-CNTR	8 X 40 CONTAINER	2022	9,517	15
2024/2025	07495-20-PRESS	80 TON ROLL BED PRESS	2022	26,573	15
2024/2025	07333-16-SCRUB	TENNANT T12 RIDER SCRUBBER	2022	636	15
2024/2025	07517-21-RACK	YARD RACKING	2022	39,506	15
2024/2025	07416-19-SWEEP	S10 ELECTRIC SWEEPER	2022	6,192	15
2024/2025	07432-19-TOW	TOW TUG HANDLER	2022	10,353	15
2024/2025	07429-19-LIFT	TOYOTA FORKLIFT 9BRU23	2022	30,695	15
2024/2025	07343-16-PRESS	TRACK PRESS-RECONDITIONED	2022	1,736	15
2024/2025	07479-20-LFTTK	USED FORKLIFT-CE011749	2022	28,570	15
2024/2025	07511-21-UTV	UTV-CE012127-2 SEAT MULE CART	2022	6,066	15
2024/2025	07512-21-UTV	UTV-CE012129-2 SEAT MULE CART	2022	6,343	15
2024/2025	N0683-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022	26,849	15
2024/2025	N0693-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022	119,059	15
2024/2025	N0682-20-EQUIP	VARIOUS MACHINERY AND EQUIPMENT	2022	1,765,119	15
2024/2025	07516-21-VIDMR	VIDMARS FOR KITTING	2022	114,104	15
2024/2025	07455-19-WHLTL	WHEEL DISASSEMBLY UP ENDER	2022	29,944	15
2024/2025	N0693-21-FURN	WORK TABLES FOR SERVICE	2022	9,000	15
2024/2025	N0669-18-FURN	RENO RENOVATION F&F PHASE 1B	2022	2,993	15
2024/2025	N0670-18-EQUIP	RENO RENOVATION M&E PHASE 1B	2022	133,279	15
2024/2025	N0677-18-MACH	RENO RENOVATION-M&E	2022	586,365	15
2024/2025	N0658-16-EQMT	RENO RENOVATION-NEW BUILDING EQUIPMENT	2022	278,411	15

2024/2025	N0659-16-FURN	RENO RENOVATION-NEW BUILDING FURN & FIX	2022	30,365	15
2024/2025	N0676-18-FURN	RENO RENOVATON-F&F	2022	216,772	15
2024/2025	07520-21-GUNS	RF GUNS FOR WAREHOUSE	2022	61,338	7
2024/2025	07668-23-WELDER	BORE TECH WELDER	2023	34,081	15
2024/2025	7683	PLATFORM AND GATE FOR SERVICE	2023	27,614	15
2024/2025	7682	2 STEAM CLEANERS	2023	44,348	15
2024/2025	7690	SIGNAGE FOR STORE	2023	36,556	15
2024/2025	7685	ANALEX PQL TOTAL FERROUS ANALYZER	2023	26,679	15
2024/2025	7686	UPS EQUIPMENT	2023	18,705	15
2024/2025	7682A	INSTALLATION OF 2 STEAM CLEANERS	2023	16,234	15
2024/2025	7695	EDDY LOAD UNIT	2024	84,552	15
2024/2025	7703	SECURITY VIDEO SYSTEM	2024	229,535	7
2024/2025	7702	TRIVISC VISCOMETER ROBOTIC SAMPLER	2024	22,194	5
2024/2025	7701	1 PQL AND 1 PELICAN CASE	2024	15,501	15
2024/2025	7706	PRESS BOXES	2024	18,496	15
2024/2025	7704	AIR COMPRESSOR	2024	18,076	15
2024/2025	7709	DIGITIZE CRC COMPONENT ASSEMBLY GUIDE APP	2024	126,960	3
2024/2025	CE005212	REACH FORKLIFT 12,000LB 55' LIFT	2022	68,531.83	15
2024/2025	CE005920	DOZER D6N LGP / D5-17	2022	131,420.10	15
2024/2025	CE006282	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	115,505.90	15
2024/2025	CE006161	420 BACKHOE LOADER	2022	61,066.16	15
2024/2025	CE006932	316 / 317 EXCAVATOR W/CAB	2022	83,017.22	15
2024/2025	CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	45,625.12	15
2024/2025	CE006880	450 BACKHOE LOADER	2022	107,797.34	15
2024/2025	CE007015	314 EXCAVATOR W/THUMB & CAB	2022	101,088.95	15
2024/2025	CE007217	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	180,889.68	15
2024/2025	CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	205,092.49	15
2024/2025	CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	78,097.00	15
2024/2025	CE007367	335 EXCAVATOR W/THUMB & CAB	2022	170,585.87	15
2024/2025	CE007324	450 BACKHOE LOADER	2022	99,398.34	15
2024/2025	CE007859	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	97,959.00	15
2024/2025	CE007829	305.5 MINI EX W/THUMB	2022	48,501.76	15
2024/2025	CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	68,703.91	15
2024/2025	CE007951	REACH FORKLIFT 9,000LB 43' LIFT	2022	78,680.00	15
2024/2025	CE008588	305.5 MINI EX W/THUMB	2022	55,339.84	15
2024/2025	CE009220	308 MINI EX W/THUMB & CAB	2022	82,729.44	15
2024/2025	CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	95,214.37	15
2024/2025	CE008912	302.7 MINI EX	2022	33,598.65	15

2024/2025	CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	495,266.88	15
2024/2025	CE009449	980 WHEEL LOADER	2022	291,301.91	15
2024/2025	CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	136,487.50	15
2024/2025	CE009432	ARTICULATED TRUCK 745	2022	390,512.35	15
2024/2025	CE009515	DOZER D5K / D3-12	2022	119,920.00	15
2024/2025	CE009259	335 EXCAVATOR W/CAB	2022	200,789.85	15
2024/2025	CE009679	239 CTL W/CAB	2022	37,883.09	15
2024/2025	CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	25,751.00	15
2024/2025	CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	24,047.00	15
2024/2025	CE009400	DOZER D6T LGP / D6-20	2022	263,394.00	15
2024/2025	UR001118	UTV/JOB CART 2 SEAT DIESEL	2022	10,667.00	15
2024/2025	CE009593	336 EXCAVATOR W/THUMB	2022	208,233.53	15
2024/2025	CE009327	ARTICULATED TRUCK 745	2022	364,439.00	15
2024/2025	CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	292,009.13	15
2024/2025	CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	249,058.47	15
2024/2025	CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	304,686.88	15
2024/2025	CE010311	307.5 MINI EX W/CAB	2022	95,768.62	15
2024/2025	CE010241	307.5 MINI EX W/THUMB	2022	92,581.09	15
2024/2025	CE010244	307.5 MINI EX W/THUMB	2022	90,116.40	15
2024/2025	CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	96,289.00	15
2024/2025	CE010268	303.5 MINI EX W/THUMB	2022	42,458.17	15
2024/2025	CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	150,480.25	15
2024/2025	CE010470	305.5 MINI EX W/CAB&THUMB	2022	53,893.94	15
2024/2025	CE010396	239 CTL	2022	31,476.06	15
2024/2025	CE010669	308 MINI EX W/CAB	2022	94,668.24	15
2024/2025	CE010668	308 MINI EX W/CAB	2022	92,807.08	15
2024/2025	CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	194,942.59	15
2024/2025	CE010420	MOTOR GRADER 140 / 150-15	2022	322,749.00	15
2024/2025	CE010291	ARTICULATED TRUCK 740	2022	424,608.98	15
2024/2025	CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	122,419.00	15
2024/2025	CE010295	ARTICULATED TRUCK 740	2022	423,327.00	15
2024/2025	CE010298	ARTICULATED TRUCK 740	2022	337,047.00	15
2024/2025	CE010844	DOZER D8T	2022	528,831.00	15
2024/2025	CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	74,210.00	15
2024/2025	CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	108,792.00	15
2024/2025	CE011004	PM312 COLD PLANER *NO DAY RENTALS*	2022	313,511.00	15
2024/2025	CE010732	335 EXCAVATOR W/CAB	2022	270,870.02	15
2024/2025	CE010693	DOZER D6T / D6-20	2022	368,158.00	15

2024/2025	CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	129,783.00	15
2024/2025	CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	297,860.20	15
2024/2025	CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	138,234.62	15
2024/2025	CE010975	420 BACKHOE LOADER W/CAB	2022	90,582.60	15
2024/2025	CE011523	236 SSL	2022	32,528.78	15
2024/2025	CE011562	307.5 MINI EX W/CAB	2022	90,520.62	15
2024/2025	CE011488	ARTICULATED TRUCK 745	2022	425,647.00	15
2024/2025	CE011487	ARTICULATED TRUCK 745	2022	442,278.00	15
2024/2025	CE011261	301.7 MINI EX	2022	29,315.03	15
2024/2025	CE011510	301.7 MINI EX	2022	28,456.03	15
2024/2025	CE011837	336 EXCAVATOR W/CAB	2022	300,409.05	15
2024/2025	CE017188	330 EXCAVATOR W/CAB	2022	270,680.28	15
2024/2025	CE011493	226 SSL W/CAB	2022	27,301.61	15
2024/2025	CE012796	DOZER D5K / D3-12	2022	94,620.00	15
2024/2025	CE013879	259 / 255-05 CTL W/CAB	2022	53,646.92	15
2024/2025	CE012647	305.5 MINI EX W/THUMB	2022	77,053.65	15
2024/2025	CE013180	ARTICULATED TRUCK 745	2022	467,631.00	15
2024/2025	CE013178	ARTICULATED TRUCK 745	2022	413,284.00	15
2024/2025	CE013185	ARTICULATED TRUCK 745	2022	407,255.00	15
2024/2025	CE013198	ARTICULATED TRUCK 745	2022	340,218.00	15
2024/2025	CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	59,465.00	15
2024/2025	CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	116,066.70	15
2024/2025	CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	110,278.96	15
2024/2025	CE013046	ARTICULATED TRUCK 740	2022	492,368.62	15
2024/2025	CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	156,777.00	15
2024/2025	CE013271	308 MINI EX W/CAB	2022	117,644.66	15
2024/2025	CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	146,514.00	15
2024/2025	CE014270	320 EXCAVATOR W/THUMB & CAB	2022	127,761.22	15
2024/2025	CE013755	305.5 MINI EX W/CAB&THUMB	2022	83,865.63	15
2024/2025	CE013915	DOZER D4K / D2-14	2022	143,139.00	15
2024/2025	CE014582	335 EXCAVATOR W/THUMB & CAB	2022	260,975.50	15
2024/2025	CE013653	301.7 MINI EX	2022	29,433.77	15
2024/2025	CE014196	301.7 MINI EX W/THUMB	2022	30,725.63	15
2024/2025	CE014132	307.5 MINI EX W/THUMB	2022	97,790.87	15
2024/2025	CE014340	315 EXCAVATOR W/CAB	2022	156,785.50	15
2024/2025	CE014128	ARTICULATED TRUCK 745	2022	496,728.00	15
2024/2025	CE014942	302.7 MINI EX	2022	43,388.13	15
2024/2025	CE014129	ARTICULATED TRUCK 745	2022	505,939.00	15

2024/2025	CE015051	315 EXCAVATOR W/CAB	2022	164,415.05	15
2024/2025	CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	195,378.45	15
2024/2025	CE014658	REACH FORKLIFT 6,000LB 42' LIFT	2022	107,294.19	15
2024/2025	CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	50,106.01	15
2024/2025	CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	49,016.51	15
2024/2025	CE014843	PNEUMATIC ROLLER/COMPACTOR CW34 75" DRUM	2022	143,977.27	15
2024/2025	CE015543	307.5 MINI EX W/CAB	2022	82,840.73	15
2024/2025	CE015146	307.5 MINI EX W/THUMB	2022	75,468.17	15
2024/2025	CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	97,425.91	15
2024/2025	CE014661	REACH FORKLIFT 9,000LB 43' LIFT	2022	133,236.62	15
2024/2025	CE015474	304 MINI EX W/THUMB & CAB	2022	55,310.84	15
2024/2025	CE015433	DOZER D8T	2022	744,789.90	15
2024/2025	CE040054	415 SKIP LOADER	2022	99,727.61	15
2024/2025	CE040145	DOZER D4K / D2-14	2022	150,462.82	15
2024/2025	CE040139	310 EXCAVATOR W/CAB & THUMB	2022	131,485.77	15
2024/2025	CE015953	349/352 EXCAVATOR	2022	443,621.68	15
2024/2025	CE017447	299 CTL W/CAB	2022	94,000.00	15
2024/2025	CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	45,717.77	15
2024/2025	CE015288	415 SKIP LOADER	2022	85,356.26	15
2024/2025	CE040255	302.7 MINI EX	2022	48,787.05	15
2024/2025	CE040254	302.7 MINI EX	2022	48,760.59	15
2024/2025	CE040176	303.5 MINI EX	2023	46,210.68	15
2024/2025	CE016762	980 WHEEL LOADER	2023	431,717.12	15
2024/2025	CE016413	308 MINI EX W/THUMB & CAB	2023	126,738.36	15
2024/2025	CE016771	236 SSL W/CAB	2023	51,128.13	15
2024/2025	CE016770	236 SSL W/CAB	2023	51,122.13	15
2024/2025	CE016543	349/352 EXCAVATOR	2023	509,602.63	15
2024/2025	CE040186	ARTICULATED TRUCK 745	2023	635,086.31	15
2024/2025	CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	115,514.94	15
2024/2025	CE016035	DOZER D9T	2023	1,214,430.78	15
2024/2025	CE040238	430 BACKHOE LOADER W/CAB	2023	147,756.02	15
2024/2025	CE040358	304 MINI EX W/THUMB & CAB	2023	66,370.38	15
2024/2025	CE016728	289 / 265-05 CTL W/CAB	2023	80,423.11	15
2024/2025	CE016697	ARTICULATED TRUCK 730	2023	489,467.72	15
2024/2025	CE040505	302.7 MINI EX W/CAB	2023	50,328.13	15
2024/2025	CE017044	305.5 / 306 MINI EX W/CAB	2023	84,897.22	15
2024/2025	CE016626	315 EXCAVATOR W/CAB	2023	204,583.23	15
2024/2025	CE040473	305.5 MINI EX W/CAB&THUMB	2023	84,423.40	15

2024/2025	CE040476	305.5 MINI EX W/CAB&THUMB	2023	84,418.63	15
2024/2025	CE017159	DOUBLE DRUM ROLLER 67" CB54/CB10	2023	160,122.71	15
2024/2025	CE016335	950 WHEEL LOADER W/FUSION/3RD -JOYSTICK	2023	311,662.67	15
2024/2025	CE040680	340 EXCAVATOR W/CAB	2023	359,465.10	15
2024/2025	CE040587	305.5 MINI EX W/CAB&THUMB	2023	86,113.71	15
2024/2025	CE040783	226 SSL W/CAB	2023	47,263.23	15
2024/2025	CE040656	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	446,837.99	15
2024/2025	CE040663	966 WHEEL LOADER	2023	427,895.07	15
2024/2025	CE040876	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	28,519.61	15
2024/2025	CE040718	DOZER D7-17	2023	662,992.91	15
2024/2025	CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	177,703.23	15
2024/2025	CE040744	966 WHEEL LOADER	2023	417,565.89	15
2024/2025	CE040895	MOTOR GRADER 140 / 150-15	2023	454,221.98	15
2024/2025	CE040850	966 WHEEL LOADER	2023	432,186.74	15
2024/2025	CE040613	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2023	172,145.55	15
2024/2025	CE040821	980 WHEEL LOADER	2023	540,901.60	15
2024/2025	CE040905	236 SSL W/CAB	2023	53,811.76	15
2024/2025	CE041019	815 SOIL COMPACTOR	2023	556,149.84	15
2024/2025	CE017975	926 WHEEL LOADER	2023	215,743.08	15
2024/2025	CE041391	GROUP1	2023	69,109.44	15
2024/2025	CE005316	SCISSOR LIFT ELECTRIC 32'	2022	11,753.00	15
2024/2025	CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	24,452.00	15
2024/2025	CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	11,272.00	15
2024/2025	CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	24,837.00	15
2024/2025	CE006321	MOTOR GRADER 65E (NORAM)	2022	89,589.40	15
2024/2025	CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	108,631.00	15
2024/2025	CE007669	SCISSOR LIFT RT 26', 68-69"	2022	23,603.00	15
2024/2025	CE008137	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE008136	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	59,550.00	15
2024/2025	CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	36,920.00	15
2024/2025	CE008173	SCISSOR LIFT RT 40', 69"	2022	32,131.00	15
2024/2025	CE008644	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE012066	TRENCHROLLER COMPACTOR (BMP8500)	2022	13,159.00	15
2024/2025	CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	86,744.00	15
2024/2025	CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	30,402.00	15
2024/2025	CE009158	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009153	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15

2024/2025	CE009148	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009145	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009144	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	24,996.00	15
2024/2025	CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	30,427.00	15
2024/2025	CE012334	SCISSOR LIFT RT 26', 68-69"	2022	23,864.00	15
2024/2025	CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	9,361.00	15
2024/2025	CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	7,404.00	15
2024/2025	CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	1,997.00	15
2024/2025	CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	40,714.00	15
2024/2025	CE012783	REACH FORKLIFT 10,000LB 55' LIFT	2022	113,925.00	15
2024/2025	CE013052	TX525 WALK BEHIND SSL	2022	24,460.00	15
2024/2025	CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	9,410.00	15
2024/2025	CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	10,178.00	15
2024/2025	CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	7,299.00	15
2024/2025	CE014090	ROCK GRIZZLY SCREEN 10 FT	2022	7,299.00	15
2024/2025	CE013802	WATER TRAILER 500	2022	7,195.00	15
2024/2025	CE013806	WATER TRAILER 500	2022	7,195.00	15
2024/2025	CE014357	WATER STAND TANK 12000 (MPT/VALEW)	2022	50,628.00	15
2024/2025	CE014761	SMALL PLATE COMPACTORS, MVC88	2022	1,613.50	15
2024/2025	CE014154	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014155	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014153	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014170	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014411	WATER STAND TANK 12000 (MPT/VALEW)	2022	54,036.00	15
2024/2025	CE014412	WATER STAND TANK 12000 (MPT/VALEW)	2022	54,036.00	15
2024/2025	CE015741	WALK BEHIND TRENCHER	2022	10,667.00	15
2024/2025	CE014174	WATER TRAILER 500	2022	7,896.28	15
2024/2025	CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	46,708.85	15
2024/2025	CE015618	SCISSOR LIFT RT 32-33', 68-69"	2022	46,683.56	15
2024/2025	CE015000	UTV/JOB CART 4 SEAT GAS	2022	14,145.20	15
2024/2025	CE014993	UTV/JOB CART 4 SEAT GAS	2022	13,977.74	15
2024/2025	CE014996	UTV/JOB CART 4 SEAT GAS	2022	13,935.04	15
2024/2025	CE014994	UTV/JOB CART 4 SEAT GAS	2022	14,039.16	15
2024/2025	CE014951	UTV/JOB CART 4 SEAT GAS	2022	13,917.34	15
2024/2025	CE015606	SCISSOR LIFT RT 26', 68-69"	2022	42,277.91	15
2024/2025	CE015016	UTV/JOB CART 4 SEAT GAS	2022	14,089.84	15
2024/2025	CE015005	UTV/JOB CART 4 SEAT GAS	2022	15,684.84	15

2024/2025	CE015006	UTV/JOB CART 4 SEAT GAS	2022	15,724.72	15
2024/2025	CE015011	UTV/JOB CART 4 SEAT GAS	2022	14,259.34	15
2024/2025	CE015624	BOOM LIFT STR 80-85' (DIESEL)	2022	158,173.72	15
2024/2025	CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	47,109.81	15
2024/2025	CE015686	SCISSOR LIFT RT 32-33', 68-69"	2022	47,063.31	15
2024/2025	CE015325	SL3730 SSL *37-7/8" WIDE*	2023	26,308.54	15
2024/2025	CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017019	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	31,356.07	15
2024/2025	CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE015678	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE016476	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	167,508.31	15
2024/2025	CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,302.59	15
2024/2025	CE015635	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,074.88	15
2024/2025	CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	114,707.68	15
2024/2025	CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	48,726.36	15
2024/2025	CE015637	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,224.88	15
2024/2025	CE015737	BOOM LIFT DUAL FUEL ARTIC 34'	2023	56,914.29	15
2024/2025	CE015730	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	107,597.04	15
2024/2025	CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	56,755.15	15
2024/2025	CE017675	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	37,748.58	15
2024/2025	CE017673	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	34,604.18	15
2024/2025	CE017674	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	33,217.98	15
2024/2025	CE017583	LIGHT TOWER (RENTAL SERVICES)	2024	12,759.64	15
2024/2025	CE017582	LIGHT TOWER (RENTAL SERVICES)	2024	12,607.14	15
2024/2025	CE017581	LIGHT TOWER (RENTAL SERVICES)	2024	12,523.64	15
2024/2025	CE017580	LIGHT TOWER (RENTAL SERVICES)	2024	12,531.14	15
2024/2025	CE017578	LIGHT TOWER (RENTAL SERVICES)	2024	12,523.64	15
2024/2025	CE017577	LIGHT TOWER (RENTAL SERVICES)	2024	12,515.64	15
2024/2025	CE017576	LIGHT TOWER (RENTAL SERVICES)	2024	12,527.14	15
2024/2025	CE017846	BOOM LIFT ELECTRIC ARTIC 40'	2024	69,711.00	15
2024/2025	CE017821	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	16,186.62	15
2024/2025	CE017819	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	16,101.31	15
2024/2025	CE017800	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	23,838.70	15

2024/2025	CE017788	SCISSOR LIFT ELECTRIC 26'	2024	19,889.10	15
2024/2025	CE018048	ROCK GRIZZLY SCREEN 12 FT	2024	23,848.00	15
2024/2025	CE017798	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	23,769.60	15
2024/2025	CE017799	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2024	23,769.60	15
2024/2025	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2022	106,455.00 VEH	
2024/2025	B15205R	WATER TRUCK 2000	2022	74,459.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	68,116.00 VEH	
2024/2025	B15205R	WATER TRUCK 2000	2022	83,270.00 VEH	
2024/2025	B15205R	WATER TRUCK 4000	2022	87,627.00 VEH	
2024/2025	B15205R	WATER TRUCK 4000	2022	73,878.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	67,415.00 VEH	
2024/2025	B15205R	WATER TRUCK 4000	2022	96,868.00 VEH	
2024/2025	B15205R	WATER TRUCK 2000	2022	91,989.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	74,761.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	72,069.54 VEH	
2024/2025	B15205R	TRAILER 10TST	2022	10,772.00 VEH	
2024/2025	B15205R	WATER TRUCK 2000	2022	102,497.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	103,752.00 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	90,945.00 VEH	
2024/2025	B15205R	TRAILER 10TST	2022	11,814.02 VEH	
2024/2025	B15205R	VACUUM TRAILER - GAS	2022	50,715.87 VEH	
2024/2025	B15205R	VACUUM TRAILER - GAS	2022	50,718.37 VEH	
2024/2025	B12420U	SMALL EQUIPMENT TRAILER	2022	4,338.00 VEH	
2024/2025	B15205R	VACUUM TRAILER - DIESEL	2022	1,759.87 VEH	
2024/2025	B15205R	VACUUM TRAILER - DIESEL	2022	64,891.93 VEH	
2024/2025	B15205R	FELLING FT-12 DUMP TRAILER	2023	13,961.20 VEH	
2024/2025	B15205R	WATER TRUCK 4000	2023	151,885.14 VEH	
2024/2025	B15205R	SMALL EQUIPMENT TRAILER	2023	6,967.89 VEH	
2024/2025	B15205R	SMALL EQUIPMENT TRAILER	2023	6,311.90 VEH	
2024/2025	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2023	163,126.56 VEH	
2024/2025	B15205R	DUMP TRUCK 5CYD	2024	84,225.22 VEH	
2024/2025	B15205R	TRAILER 12TST	2022	12,168.42 VEH	
		Estimated for Computers based on site inspection	2022	124,500	3
		Estimated for tablets based on site inspection	2022	83,500	3

GSA-Personal Property
Washoe County Personal Property
READONLY
P_2023
vmgarcia

2212805

Schedule

0 | COMMERCIAL

EMPIRE SOUTHWEST LLC

CASHMAN EQUIPMENT CO

Status

G | CORRECTION COMPLI

NAICS

532412 | CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT

Situs Address 1

620 GLENDALE AVE

SPARKS, NV

Confidential

State Use

1.64 | MACHINERY, EQUIPMENT & FIXTURES

General

Detail Summary

Details 113

Aircraft

Mobile Home

Well

Notes and Data

Exemptions 0

Assessments

Taxes

Inspections 1

Permits 0

Protests 0

Agents 0

Attachments 0

Owner Name

3 records

%

Role

EMPIRE SOUTHWEST LLC

100

OP | O

x

CASHMAN EQUIPMENT CO

100

DB | D

x

SHELLEY ADDIE

0

AG | A

x

Mailing Address

CASS Verification | CASS Details

Address 1

3300 SAINT ROSE PKWY

Address 2

Unit

City

HENDERSON

State

NV

Zip Code

89052

Country

Mail To

PLANT OPERATION

Phone

7753585111

Email

shelleyaddie@cashmanet

Valuation

2024

Current

Acquisition Cost

\$6,790,344

\$6,104,894

Est. Repl Cost New

\$7,159,503

\$6,830,953

Ovr Just Value

Supplemental Billing

38081917

Taxable Value

\$32,857,526

\$5,696,891

Allocated Value

%

\$32,857,526

\$38,081,917

Assessed Value

\$11,500,134

\$13,328,671

Exempt/Abate Value

\$0

\$0

Abatement Value

\$0

\$0

Net Assessed

\$11,500,134

\$13,328,671

New To Roll

\$9,689,447

\$1,993,912

Ovr New Value

11334759

Has Conf Details

2000 | CITY OF SPARKS (NO UWB)

Mobile Home Park

NGBU | GLENDALE/ROCK FRONTAGE

Market Area

Tax Service

Asmt

Single Installment

Last Recalc

07/10/2025 01:54 PM (13 days ago)

External ID

Return

E | RECEIVED EDEC

Received On

08/09/2023

Ovr Just Value Reason

SUP | SUPPLEMENTAL BILLING

Note

PLANT OPERATION

Additional Details

Access Code

YRWM90

Real Estate Parcel

032-312-41

Land Use

400

Tax Group

2000 | CITY OF SPARKS (NO UWB)

Neighborhood

NGBU | Glendale/Rock Frontage

2024 Corrected Values Per Audit

<u>TAX YEAR</u>	<u>ASSET #</u>	<u>ASSET DESCRIPTION</u>	<u>ACQUIRED</u>	<u>COST</u>	<u>GROUP</u>
2023/2024			USE CALENDAR DATE HERE. HOWEVER, DON'T PICK UP ACQUISITIONS > 7/1/2023		
2023/2024	07360-17-SOS	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	2022	20,981.43	7
2023/2024	07325-16-SOS	(3) CANNON MINI QV-X VISCOMETERS	2022	1,828.21	7
2023/2024	07476-20-WRNCH	1 1/2" SQ DRIVE TORQUE WRENCH	2022	6,617.03	7
2023/2024	07357-16-EXHT	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022	1,186.70	15
2023/2024	07501-20-PRESS	100 FIELD TRACK PRESS	2022	18,266.51	15
2023/2024	07420-19-SIGN	11'X11' WALL LOGO SIGN	2022	16,361.14	15
2023/2024	07555-21-CHAIR	14 REFURBISHED HERMAN MILLER CHAIRS	2022	10,131.05	15
2023/2024	07421-19-SIGN	2 5X20 CAT DEALER WALL SIGNS	2022	12,125.89	15
2023/2024	07335-16-MISEQ	2 MILLER CAPTURE 5 FUME EXTRACTORS	2022	892.77	15
2023/2024	07580-21-WLD	2 MILLER DIMENSION 650 WELDERS	2022	32,554.00	15
2023/2024	07586-22-SOS	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	2022	194,790.96	7
2023/2024	07389-18-LFTRK	2007 CAT GP40K1 FORKLIFT	2022	7,647.57	15
2023/2024	07351-16-FRAC	2007 FRAC TANK	2022	5,133.59	15
2023/2024	07556-21-MHOME	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	2022	20,002.37	VEH
2023/2024	B0699-21-RACK	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	2022	25,567.78	15
2023/2024	N0663-17-RACK	49.75 LINEAR FEET OF 8' HIGH RACKING	2022	3,104.81	15
2023/2024	07519-21-CNTR	8' X 40' CONTAINER	2022	9,517.06	15
2023/2024	07495-20-PRESS	80 TON ROLL BED PRESS	2022	26,573.15	15
2023/2024	07445-19-TOOL	992G & 993K TOOLING	2022	24,888.38	7
2023/2024	07369-17-LATH1	ADDITIONAL EQUIPMENT FOR 07369	2022	1,451.96	15
2023/2024	07351-17-FRAC	ADDITIONAL EQUIPMENT FOR FRAC TANK	2022	5,075.64	15
2023/2024	07368-17-TORQ1	ADDITIONAL TOOLING FOR 07368	2022	1,067.60	7
2023/2024	N0653-16-AIRCP	AIR COMPRESSOR	2022	4,457.98	15
2023/2024	07419-19-AIRCP	AIR COMPRESSOR FOR EPG-PUMP	2022	6,275.93	15
2023/2024	07413-19-TANK	ARGON TANK	2022	14,782.00	15
2023/2024	07471-20-COMP	BADGE PRINTER	2022	4,064.89	7
2023/2024	07581-21-BATTR	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	2022	9,931.22	15
2023/2024	07393-18-SOS	BIODIESEL ANALYZER	2022	11,415.47	7
2023/2024	07668-23-WELDER	BORE TECH WELDER	2023	34,081.00	15
2023/2024	07370-17-UPEND	BUSHMAN UPENDER MODEL RT-18000N	2022	9,876.89	15
2023/2024	01745-77-BINS	CABINETS (52)	2022	4,842.88	15
2023/2024	07372-17-DOLLY	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	2022	3,907.38	15
2023/2024	07635-22-FURN	CHAIRS AND ACCESSORIES	2022	13,430.10	15
2023/2024	07598-22-BOREB	CLIMAX BORING BAR	2022	17,747.09	15

2023/2024	07468-20-MACH	CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873.24	15
2023/2024	07433-19-HOIST	CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,034.94	20
2023/2024	01715-77-MISEQ	CRANES (10)	2022	13,656.10	20
2023/2024	07518-21-FURN	CUBICLES FOR SERVICE AREA	2022	14,027.71	15
2023/2024	07334-16-WASH	CUDA PARTS WASHER	2022	344.38	15
2023/2024	07456-19-SIGNS	DIRECTIONAL SIGNS FOR RENO STORE	2022	9,405.82	15
2023/2024	02306-80-DYNEQ	DYNAMOMETER	2022	4,675.69	7
2023/2024	07551-22-SECUR	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	2022	32,574.90	7
2023/2024	07387-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022	6,796.16	15
2023/2024	07342-16-COOL	ENGINE COOLING/AFTER COOLER WATER COLUMN	2022	1,011.54	15
2023/2024	07372-17-DOLL1	FABRICATE DYNO CARTS	2022	3,355.82	15
2023/2024	07610-22-FIBER	FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,642.92	15
2023/2024	07632-22-TSTR	FLASH POINT TESTER	2022	28,096.99	15
2023/2024	07565-21-LFTTK	FORKLIFT-CE009325-DP50N1	2022	36,938.25	15
2023/2024	07570-21-LFTTK	FORKLIFT-CE012408-GP30N5	2022	23,200.95	15
2023/2024	07571-21-LFTTK	FORKLIFT-CE012409-GP30N5	2022	23,200.95	15
2023/2024	07576-21-LFTTK	FORKLIFT-CE013869-GC35K	2022	41,659.59	15
2023/2024	07561-21-LFTTK	FORKLIFT-CE07194-DP50CN1-D	2022	9,638.00	15
2023/2024	07489-20-RAMP	FREE STANDING YARD RAMP	2022	21,378.50	15
2023/2024	07339-16-PUMP	HEAVY DUTY PUMP FOR MART WASHER	2022	1,227.91	15
2023/2024	07338-16-BENCH	HYDRAULIC CYLINDER HONING BENCH	2022	14,090.92	15
2023/2024	07549-21-WKST	IT WORKSTATION	2022	22,203.31	15
2023/2024	07369-17-LATHE	LABLOND ENGINE LATHE	2022	6,906.50	15
2023/2024	07606-22-TOOL	LOW CLEARANCE STEALTH-2 TOOLING	2022	11,578.14	7
2023/2024	07347-16-TESTR	MAGNAFLUX SYSTEM FOR NDT TESTING	2022	8,338.44	7
2023/2024	07438-19-MART1	MART WASHER-BELONGS TO 07438	2022	85,515.70	15
2023/2024	07438-19-MART	MART WASHER-PMW 812G	2022	259,442.30	15
2023/2024	07391-18-SOS	METROHM 874 OVEN & 803 PUMP STIRRER	2022	12,528.28	15
2023/2024	07477-20-TRCTR	MILLER 3 WHEEL TRACTOR-100 AMP	2022	21,223.82	15
2023/2024	07547-21-WLDR	MILLER TIG WELDER	2022	9,412.75	15
2023/2024	07383-18-COMP	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	2022	48,646.44	15
2023/2024	07337-16-CART	MOBILE HYDRAULIC CART	2022	2,331.23	15
2023/2024	07367-17-SWEEP	MODEL 800 POWER RIDER SWEEPER	2022	13,531.05	15
2023/2024	07374-17-SOS	MULTITEK-TESTING EQUIPMENT	2022	22,836.10	7
2023/2024	07601-22-BATTR	NEW BATTERY FOR CE006103	2022	9,974.63	7
2023/2024	07583-21-CHRG	NEW CHARGING STATIONS FOR RENO RENTAL	2022	27,463.62	15
2023/2024	N0678-19-DYNO	NEW ENGINE DYNO	2022	309,785.23	7
2023/2024	07358-16-SIGN	NEW SIGN FOR RENO STORE	2022	903.13	15

2023/2024	07356-16-SIGN	NEW SIGNAGE FOR RENO STORE	2022	2,446.63	15
2023/2024	07528-21-FURN	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	2022	7,754.12	15
2023/2024	07619-22-FURN	OFFICE FURNITURE FOR 605 GLENDALE	2022	17,532.59	15
2023/2024	N0654-16-SOS	OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	2022	12,594.14	15
2023/2024	07582-21-RACK	PALLET RACKING	2022	15,775.38	15
2023/2024	07394-18-SOS	PERKIN ELMER AVIO 500 OILS CONFIGURATION	2022	100,868.51	15
2023/2024	07375-17-PUMP	PORTABLE FRESH AIR PUMP	2022	2,038.89	15
2023/2024	07336-16-DYNO	PUMP FOR ENGINE DYNO	2022	848.09	7
2023/2024	07609-22-RACKS	RACKING-PALLET POSITIONS	2022	13,230.71	15
2023/2024	N0671-18-COMP	RENO RENOVATION COMPUTERS PHASE 1B	2022	3,327.77	3
2023/2024	N0669-18-FURN	RENO RENOVATION F&F PHASE 1B	2022	2,992.56	15
2023/2024	N0670-18-EQUIP	RENO RENOVATION M&E PHASE 1B	2022	133,278.78	15
2023/2024	N0677-18-MACH	RENO RENOVATION-M&E	2022	586,364.69	15
2023/2024	N0658-16-EQMT	RENO RENOVATION-NEW BUILDING EQUIPMENT	2022	278,411.21	15
2023/2024	N0659-16-FURN	RENO RENOVATION-NEW BUILDING FURN & FIX	2022	30,364.83	15
2023/2024	N0676-18-FURN	RENO RENOVATON-F&F	2022	216,771.53	15
2023/2024	07520-21-GUNS	RF GUNS FOR WAREHOUSE	2022	61,337.86	7
2023/2024	N0621-13-AIRC	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	2022	321.87	Real
2023/2024	07416-19-SWEEP	S10 ELECTRIC SWEEPER	2022	6,192.16	15
2023/2024	07551-21-SECUR	SECURITY SYSTEM-JOHNSON CONTROLS	2022	376,649.34	7
2023/2024	07359-17-SOS	SPECTRO LNF Q200 PARTICLE COUNTER	2022	5,039.99	7
2023/2024	07579-21-SOS	SVM 3001 SMART VISCOMETER	2022	85,134.37	7
2023/2024	07333-16-SCRUB	TENNANT T12 RIDER SCRUBBER	2022	635.51	15
2023/2024	07431-19-TORQW	TORQUE WRENCH 1 IN SQ DR	2022	5,979.82	7
2023/2024	07430-19-TORQW	TORQUE WRENCH 3/4 IN SQ DR	2022	4,698.41	7
2023/2024	07368-17-TORQ	TORQUE WRENCH CALIBRATION TOOLING	2022	2,322.23	7
2023/2024	07432-19-TOW	TOW TUG HANDLER	2022	10,352.95	15
2023/2024	07429-19-LIFT	TOYOTA FORKLIFT 9BRU23	2022	30,695.16	15
2023/2024	07343-16-PRESS	TRACK PRESS-RECONDITIONED	2022	1,735.59	15
2023/2024	07479-20-LFTTK	USED FORKLIFT-CE011749	2022	28,569.93	15
2023/2024	07511-21-UTV	UTV-CE012127-2 SEAT MULE CART	2022	6,065.97	15
2023/2024	07512-21-UTV	UTV-CE012129-2 SEAT MULE CART	2022	6,343.00	15
2023/2024	N0683-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022	26,848.84	15
2023/2024	N0693-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022	119,059.43	15
2023/2024	N0682-20-EQUIP	VARIOUS MACHINERY AND EQUIPMENT	2022	1,765,119.05	15
2023/2024	07516-21-VIDMR	VIDMARS FOR KITTING	2022	114,103.53	15
2023/2024	07455-19-WHLTL	WHEEL DISASSEMBLY UP ENDER	2022	29,944.06	15
2023/2024	N0693-21-FURN	WORK TABLES FOR SERVICE	2022	8,999.74	15

2023/2024	07350-16-TORQ	WTC MACHINERY TORQUE GUN PACKAGE	2022	20,273.58	7
2023/2024	07474-20-WRNCH	WTC TRACK WRENCH AND ACCESSORIES	2022	110,330.02	7
2023/2024	07517-21-RACK	YARD RACKING	2022	39,505.51	15
2024/2025	CE005212	REACH FORKLIFT 12,000LB 55' LIFT	2022	68,531.83	15
2024/2025	CE005920	DOZER D6N LGP / D5-17	2022	131,420.10	15
2024/2025	CE006282	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	115,505.90	15
2024/2025	CE006161	420 BACKHOE LOADER	2022	61,066.16	15
2024/2025	CE006932	316 / 317 EXCAVATOR W/CAB	2022	83,017.22	15
2024/2025	CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	45,625.12	15
2024/2025	CE006880	450 BACKHOE LOADER	2022	107,797.34	15
2024/2025	CE007015	314 EXCAVATOR W/THUMB & CAB	2022	101,088.95	15
2024/2025	CE007217	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	180,889.68	15
2024/2025	CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	205,092.49	15
2024/2025	CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	78,097.00	15
2024/2025	CE007367	335 EXCAVATOR W/THUMB & CAB	2022	170,585.87	15
2024/2025	CE007324	450 BACKHOE LOADER	2022	99,398.34	15
2024/2025	CE007859	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	97,959.00	15
2024/2025	CE007829	305.5 MINI EX W/THUMB	2022	48,501.76	15
2024/2025	CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	68,703.91	15
2024/2025	CE007951	REACH FORKLIFT 9,000LB 43' LIFT	2022	78,680.00	15
2024/2025	CE008588	305.5 MINI EX W/THUMB	2022	55,339.84	15
2024/2025	CE009220	308 MINI EX W/THUMB & CAB	2022	82,729.44	15
2024/2025	CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	95,214.37	15
2024/2025	CE008912	302.7 MINI EX	2022	33,598.65	15
2024/2025	CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	495,266.88	15
2024/2025	CE009449	980 WHEEL LOADER	2022	291,301.91	15
2024/2025	CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	136,487.50	15
2024/2025	CE009432	ARTICULATED TRUCK 745	2022	390,512.35	15
2024/2025	CE009515	DOZER D5K / D3-12	2022	119,920.00	15
2024/2025	CE009259	335 EXCAVATOR W/CAB	2022	200,789.85	15
2024/2025	CE009679	239 CTL W/CAB	2022	37,883.09	15
2024/2025	CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	25,751.00	15
2024/2025	CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	24,047.00	15
2024/2025	CE009400	DOZER D6T LGP / D6-20	2022	263,394.00	15
2024/2025	UR001118	UTV/JOB CART 2 SEAT DIESEL	2022	10,667.00	15
2024/2025	CE009593	336 EXCAVATOR W/THUMB	2022	208,233.53	15
2024/2025	CE009327	ARTICULATED TRUCK 745	2022	364,439.00	15
2024/2025	CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	292,009.13	15

2024/2025	CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	249,058.47	15
2024/2025	CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	304,686.88	15
2024/2025	CE010311	307.5 MINI EX W/CAB	2022	95,768.62	15
2024/2025	CE010241	307.5 MINI EX W/THUMB	2022	92,581.09	15
2024/2025	CE010244	307.5 MINI EX W/THUMB	2022	90,116.40	15
2024/2025	CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	96,289.00	15
2024/2025	CE010268	303.5 MINI EX W/THUMB	2022	42,458.17	15
2024/2025	CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	150,480.25	15
2024/2025	CE010470	305.5 MINI EX W/CAB&THUMB	2022	53,893.94	15
2024/2025	CE010396	239 CTL	2022	31,476.06	15
2024/2025	CE010669	308 MINI EX W/CAB	2022	94,668.24	15
2024/2025	CE010668	308 MINI EX W/CAB	2022	92,807.08	15
2024/2025	CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	194,942.59	15
2024/2025	CE010420	MOTOR GRADER 140 / 150-15	2022	322,749.00	15
2024/2025	CE010291	ARTICULATED TRUCK 740	2022	424,608.98	15
2024/2025	CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	122,419.00	15
2024/2025	CE010295	ARTICULATED TRUCK 740	2022	423,327.00	15
2024/2025	CE010298	ARTICULATED TRUCK 740	2022	337,047.00	15
2024/2025	CE010844	DOZER D8T	2022	528,831.00	15
2024/2025	CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	74,210.00	15
2024/2025	CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	108,792.00	15
2024/2025	CE011004	PM312 COLD PLANER *NO DAY RENTALS*	2022	313,511.00	15
2024/2025	CE010732	335 EXCAVATOR W/CAB	2022	270,870.02	15
2024/2025	CE010693	DOZER D6T / D6-20	2022	368,158.00	15
2024/2025	CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	129,783.00	15
2024/2025	CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	297,860.20	15
2024/2025	CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	138,234.62	15
2024/2025	CE010975	420 BACKHOE LOADER W/CAB	2022	90,582.60	15
2024/2025	CE011523	236 SSL	2022	32,528.78	15
2024/2025	CE011562	307.5 MINI EX W/CAB	2022	90,520.62	15
2024/2025	CE011488	ARTICULATED TRUCK 745	2022	425,647.00	15
2024/2025	CE011487	ARTICULATED TRUCK 745	2022	442,278.00	15
2024/2025	CE011261	301.7 MINI EX	2022	29,315.03	15
2024/2025	CE011510	301.7 MINI EX	2022	28,456.03	15
2024/2025	CE011837	336 EXCAVATOR W/CAB	2022	300,409.05	15
2024/2025	CE017188	330 EXCAVATOR W/CAB	2022	270,680.28	15
2024/2025	CE011493	226 SSL W/CAB	2022	27,301.61	15
2024/2025	CE012796	DOZER D5K / D3-12	2022	94,620.00	15

2024/2025	CE013879	259 / 255-05 CTL W/CAB	2022	53,646.92	15
2024/2025	CE012647	305.5 MINI EX W/THUMB	2022	77,053.65	15
2024/2025	CE013180	ARTICULATED TRUCK 745	2022	467,631.00	15
2024/2025	CE013178	ARTICULATED TRUCK 745	2022	413,284.00	15
2024/2025	CE013185	ARTICULATED TRUCK 745	2022	407,255.00	15
2024/2025	CE013198	ARTICULATED TRUCK 745	2022	340,218.00	15
2024/2025	CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	59,465.00	15
2024/2025	CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	116,066.70	15
2024/2025	CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	110,278.96	15
2024/2025	CE013046	ARTICULATED TRUCK 740	2022	492,368.62	15
2024/2025	CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	156,777.00	15
2024/2025	CE013271	308 MINI EX W/CAB	2022	117,644.66	15
2024/2025	CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	146,514.00	15
2024/2025	CE014270	320 EXCAVATOR W/THUMB & CAB	2022	127,761.22	15
2024/2025	CE013755	305.5 MINI EX W/CAB&THUMB	2022	83,865.63	15
2024/2025	CE013915	DOZER D4K / D2-14	2022	143,139.00	15
2024/2025	CE014582	335 EXCAVATOR W/THUMB & CAB	2022	260,975.50	15
2024/2025	CE013653	301.7 MINI EX	2022	29,433.77	15
2024/2025	CE014196	301.7 MINI EX W/THUMB	2022	30,725.63	15
2024/2025	CE014132	307.5 MINI EX W/THUMB	2022	97,790.87	15
2024/2025	CE014340	315 EXCAVATOR W/CAB	2022	156,785.50	15
2024/2025	CE014128	ARTICULATED TRUCK 745	2022	496,728.00	15
2024/2025	CE014942	302.7 MINI EX	2022	43,388.13	15
2024/2025	CE014129	ARTICULATED TRUCK 745	2022	505,939.00	15
2024/2025	CE015051	315 EXCAVATOR W/CAB	2022	164,415.05	15
2024/2025	CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	195,378.45	15
2024/2025	CE014658	REACH FORKLIFT 6,000LB 42' LIFT	2022	107,294.19	15
2024/2025	CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	50,106.01	15
2024/2025	CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	49,016.51	15
2024/2025	CE014843	PNEUMATIC ROLLER/COMPACTOR CW34 75" DRUM	2022	143,977.27	15
2024/2025	CE015543	307.5 MINI EX W/CAB	2022	82,840.73	15
2024/2025	CE015146	307.5 MINI EX W/THUMB	2022	75,468.17	15
2024/2025	CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	97,425.91	15
2024/2025	CE014661	REACH FORKLIFT 9,000LB 43' LIFT	2022	133,236.62	15
2024/2025	CE015474	304 MINI EX W/THUMB & CAB	2022	55,310.84	15
2024/2025	CE015433	DOZER D8T	2022	744,789.90	15
2024/2025	CE040054	415 SKIP LOADER	2022	99,727.61	15
2024/2025	CE040145	DOZER D4K / D2-14	2022	150,462.82	15

2024/2025	CE040139	310 EXCAVATOR W/CAB & THUMB	2022	131,485.77	15
2024/2025	CE015953	349/352 EXCAVATOR	2022	443,621.68	15
2024/2025	CE017447	299 CTL W/CAB	2022	94,000.00	15
2024/2025	CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	45,717.77	15
2024/2025	CE015288	415 SKIP LOADER	2022	85,356.26	15
2024/2025	CE040255	302.7 MINI EX	2022	48,787.05	15
2024/2025	CE040254	302.7 MINI EX	2022	48,760.59	15
2024/2025	CE040176	303.5 MINI EX	2023	46,210.68	15
2024/2025	CE016762	980 WHEEL LOADER	2023	431,717.12	15
2024/2025	CE016413	308 MINI EX W/THUMB & CAB	2023	126,738.36	15
2024/2025	CE016771	236 SSL W/CAB	2023	51,128.13	15
2024/2025	CE016770	236 SSL W/CAB	2023	51,122.13	15
2024/2025	CE016543	349/352 EXCAVATOR	2023	509,602.63	15
2024/2025	CE040186	ARTICULATED TRUCK 745	2023	635,086.31	15
2024/2025	CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	115,514.94	15
2024/2025	CE016035	DOZER D9T	2023	1,214,430.78	15
2024/2025	CE040238	430 BACKHOE LOADER W/CAB	2023	147,756.02	15
2024/2025	CE040358	304 MINI EX W/THUMB & CAB	2023	66,370.38	15
2024/2025	CE016728	289 / 265-05 CTL W/CAB	2023	80,423.11	15
2024/2025	CE016697	ARTICULATED TRUCK 730	2023	489,467.72	15
2024/2025	CE040505	302.7 MINI EX W/CAB	2023	50,328.13	15
2024/2025	CE017044	305.5 / 306 MINI EX W/CAB	2023	84,897.22	15
2024/2025	CE016626	315 EXCAVATOR W/CAB	2023	204,583.23	15
2024/2025	CE040473	305.5 MINI EX W/CAB&THUMB	2023	84,423.40	15
2024/2025	CE040476	305.5 MINI EX W/CAB&THUMB	2023	84,418.63	15
2024/2025	CE017159	DOUBLE DRUM ROLLER 67" CB54/CB10	2023	160,122.71	15
2024/2025	CE016335	950 WHEEL LOADER W/FUSION/3RD -JOYSTICK	2023	311,662.67	15
2024/2025	CE040680	340 EXCAVATOR W/CAB	2023	359,465.10	15
2024/2025	CE040587	305.5 MINI EX W/CAB&THUMB	2023	86,113.71	15
2024/2025	CE040783	226 SSL W/CAB	2023	47,263.23	15
2024/2025	CE040656	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	446,837.99	15
2024/2025	CE040663	966 WHEEL LOADER	2023	427,895.07	15
2024/2025	CE040876	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	28,519.61	15
2024/2025	CE040718	DOZER D7-17	2023	662,992.91	15
2024/2025	CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	177,703.23	15
2024/2025	CE040744	966 WHEEL LOADER	2023	417,565.89	15
2024/2025	CE040895	MOTOR GRADER 140 / 150-15	2023	454,221.98	15
2024/2025	CE040850	966 WHEEL LOADER	2023	432,186.74	15

2024/2025	CE040613	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2023	172,145.55	15
2024/2025	CE040821	980 WHEEL LOADER	2023	540,901.60	15
2024/2025	CE040905	236 SSL W/CAB	2023	53,811.76	15
2024/2025	CE041019	815 SOIL COMPACTOR	2023	556,149.84	15
2024/2025	CE017975	926 WHEEL LOADER	2023	215,743.08	15
2024/2025	CE041391	GROUP1	2023	69,109.44	15
2024/2025	CE005316	SCISSOR LIFT ELECTRIC 32'	2022	11,753.00	15
2024/2025	CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	24,452.00	15
2024/2025	CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	11,272.00	15
2024/2025	CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	24,837.00	15
2024/2025	CE006321	MOTOR GRADER 65E (NORAM)	2022	89,589.40	15
2024/2025	CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	108,631.00	15
2024/2025	CE007669	SCISSOR LIFT RT 26', 68-69"	2022	23,603.00	15
2024/2025	CE008137	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE008136	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	59,550.00	15
2024/2025	CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	36,920.00	15
2024/2025	CE008173	SCISSOR LIFT RT 40', 69"	2022	32,131.00	15
2024/2025	CE008644	SCISSOR LIFT ELECTRIC 19'	2022	7,267.00	15
2024/2025	CE012066	TRENCHROLLER COMPACTOR (BMP8500)	2022	13,159.00	15
2024/2025	CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	86,744.00	15
2024/2025	CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	30,402.00	15
2024/2025	CE009158	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009153	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009148	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009145	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE009144	SCISSOR LIFT ELECTRIC 19'	2022	7,545.00	15
2024/2025	CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	24,996.00	15
2024/2025	CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	30,427.00	15
2024/2025	CE012334	SCISSOR LIFT RT 26', 68-69"	2022	23,864.00	15
2024/2025	CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	9,361.00	15
2024/2025	CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	7,404.00	15
2024/2025	CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	1,997.00	15
2024/2025	CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	40,714.00	15
2024/2025	CE012783	REACH FORKLIFT 10,000LB 55' LIFT	2022	113,925.00	15
2024/2025	CE013052	TX525 WALK BEHIND SSL	2022	24,460.00	15
2024/2025	CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	9,410.00	15
2024/2025	CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	10,178.00	15

2024/2025	CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	7,299.00	15
2024/2025	CE014090	ROCK GRIZZLY SCREEN 10 FT	2022	7,299.00	15
2024/2025	CE013802	WATER TRAILER 500	2022	7,195.00	15
2024/2025	CE013806	WATER TRAILER 500	2022	7,195.00	15
2024/2025	CE014357	WATER STAND TANK 12000 (MPT/VALEW)	2022	50,628.00	15
2024/2025	CE014761	SMALL PLATE COMPACTORS, MVC88	2022	1,613.50	15
2024/2025	CE014154	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014155	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014153	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014170	WATER TRAILER 500	2022	7,439.00	15
2024/2025	CE014411	WATER STAND TANK 12000 (MPT/VALEW)	2022	54,036.00	15
2024/2025	CE014412	WATER STAND TANK 12000 (MPT/VALEW)	2022	54,036.00	15
2024/2025	CE015741	WALK BEHIND TRENCHER	2022	10,667.00	15
2024/2025	CE014174	WATER TRAILER 500	2022	7,896.28	15
2024/2025	CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	46,708.85	15
2024/2025	CE015618	SCISSOR LIFT RT 32-33', 68-69"	2022	46,683.56	15
2024/2025	CE015000	UTV/JOB CART 4 SEAT GAS	2022	14,145.20	15
2024/2025	CE014993	UTV/JOB CART 4 SEAT GAS	2022	13,977.74	15
2024/2025	CE014996	UTV/JOB CART 4 SEAT GAS	2022	13,935.04	15
2024/2025	CE014994	UTV/JOB CART 4 SEAT GAS	2022	14,039.16	15
2024/2025	CE014951	UTV/JOB CART 4 SEAT GAS	2022	13,917.34	15
2024/2025	CE015606	SCISSOR LIFT RT 26', 68-69"	2022	42,277.91	15
2024/2025	CE015016	UTV/JOB CART 4 SEAT GAS	2022	14,089.84	15
2024/2025	CE015005	UTV/JOB CART 4 SEAT GAS	2022	15,684.84	15
2024/2025	CE015006	UTV/JOB CART 4 SEAT GAS	2022	15,724.72	15
2024/2025	CE015011	UTV/JOB CART 4 SEAT GAS	2022	14,259.34	15
2024/2025	CE015624	BOOM LIFT STR 80-85' (DIESEL)	2022	158,173.72	15
2024/2025	CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	47,109.81	15
2024/2025	CE015686	SCISSOR LIFT RT 32-33', 68-69"	2022	47,063.31	15
2024/2025	CE015325	SL3730 SSL *37-7/8" WIDE*	2023	26,308.54	15
2024/2025	CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017019	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	14,578.00	15
2024/2025	CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	31,356.07	15
2024/2025	CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15

2024/2025	CE015678	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	18,873.72	15
2024/2025	CE016476	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	167,508.31	15
2024/2025	CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,302.59	15
2024/2025	CE015635	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,074.88	15
2024/2025	CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	114,707.68	15
2024/2025	CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	48,726.36	15
2024/2025	CE015637	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	79,224.88	15
2024/2025	CE015737	BOOM LIFT DUAL FUEL ARTIC 34'	2023	56,914.29	15
2024/2025	CE015730	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	107,597.04	15
2024/2025	CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	56,755.15	15
2024/2025	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2022	106,455.00	VEH
2024/2025	B15205R	WATER TRUCK 2000	2022	74,459.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	68,116.00	VEH
2024/2025	B15205R	WATER TRUCK 2000	2022	83,270.00	VEH
2024/2025	B15205R	WATER TRUCK 4000	2022	87,627.00	VEH
2024/2025	B15205R	WATER TRUCK 4000	2022	73,878.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	67,415.00	VEH
2024/2025	B15205R	WATER TRUCK 4000	2022	96,868.00	VEH
2024/2025	B15205R	WATER TRUCK 2000	2022	91,989.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	74,761.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	72,069.54	VEH
2024/2025	B15205R	TRAILER 10TST	2022	10,772.00	VEH
2024/2025	B15205R	WATER TRUCK 2000	2022	102,497.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	103,752.00	VEH
2024/2025	B15205R	DUMP TRUCK 5CYD	2022	90,945.00	VEH
2024/2025	B15205R	TRAILER 10TST	2022	11,814.02	VEH
2024/2025	B15205R	VACUUM TRAILER - GAS	2022	50,715.87	VEH
2024/2025	B15205R	VACUUM TRAILER - GAS	2022	50,718.37	VEH
2024/2025	B12420U	SMALL EQUIPMENT TRAILER	2022	4,338.00	VEH
2024/2025	B15205R	VACUUM TRAILER - DIESEL	2022	1,759.87	VEH
2024/2025	B15205R	VACUUM TRAILER - DIESEL	2022	64,891.93	VEH
2024/2025	B15205R	FELLING FT-12 DUMP TRAILER	2023	13,961.20	VEH
2024/2025	B15205R	WATER TRUCK 4000	2023	151,885.14	VEH
2024/2025	B15205R	SMALL EQUIPMENT TRAILER	2023	6,967.89	VEH
2024/2025	B15205R	SMALL EQUIPMENT TRAILER	2023	6,311.90	VEH
2024/2025	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2023	163,126.56	VEH
2024/2025	B15205R	TRAILER 12TST	2022	12,168.42	VEH
Estimated for Computers based on site inspection			2022	124,500	3

Estimated for tablets based on site inspection

2022

83,500

3

NRS 361.227 Determination of taxable value.

1. Any person determining the taxable value of real property shall appraise:

(a) The full cash value of:

(1) Vacant land by considering the uses to which it may lawfully be put, any legal or physical restrictions upon those uses, the character of the terrain, and the uses of other land in the vicinity.

(2) Improved land consistently with the use to which the improvements are being put.

(b) Any improvements made on the land by subtracting from the cost of replacement of the improvements all applicable depreciation and obsolescence. Depreciation of an improvement made on real property must be calculated at 1.5 percent of the cost of replacement for each year of adjusted actual age of the improvement, up to a maximum of 50 years.

2. The unit of appraisal must be a single parcel unless:

(a) The location of the improvements causes two or more parcels to function as a single parcel;

(b) The parcel is one of a group of contiguous parcels which qualifies for valuation as a subdivision pursuant to the regulations of the Nevada Tax Commission; or

(c) In the professional judgment of the person determining the taxable value, the parcel is one of a group of parcels which should be valued as a collective unit.

3. The taxable value of a leasehold interest, possessory interest, beneficial interest or beneficial use for the purpose of [NRS 361.157](#) or [361.159](#) must be determined in the same manner as the taxable value of the property would otherwise be determined if the lessee or user of the property was the owner of the property and it was not exempt from taxation, except that the taxable value so determined must be reduced by a percentage of the taxable value that is equal to the:

(a) Percentage of the property that is not actually leased by the lessee or used by the user during the fiscal year; and

(b) Percentage of time that the property is not actually leased by the lessee or used by the user during the fiscal year, which must be determined in accordance with [NRS 361.2275](#).

4. The taxable value of other taxable personal property, except a mobile or manufactured home, must be determined by subtracting from the cost of replacement of the property all applicable depreciation and obsolescence. Depreciation of a billboard must be calculated at 1.5 percent of the cost of replacement for each year after the year of acquisition of the billboard, up to a maximum of 50 years.

5. The computed taxable value of any property must not exceed its full cash value. Each person determining the taxable value of property shall reduce it if necessary to comply with this requirement. A person determining whether taxable value exceeds that full cash value or whether obsolescence is a factor in valuation may consider:

(a) Comparative sales, based on prices actually paid in market transactions.

(b) A summation of the estimated full cash value of the land and contributory value of the improvements.

(c) Capitalization of the fair economic income expectancy or fair economic rent, or an analysis of the discounted cash flow.

↪ A county assessor is required to make the reduction prescribed in this subsection if the owner calls to his or her attention the facts warranting it, if the county assessor discovers those facts during physical reappraisal of the property or if the county assessor is otherwise aware of those facts.

6. The Nevada Tax Commission shall, by regulation, establish:

(a) Standards for determining the cost of replacement of improvements of various kinds.

(b) Standards for determining the cost of replacement of personal property of various kinds. The standards must include a separate index of factors for application to the acquisition cost of a billboard to determine its replacement cost.

(c) Schedules of depreciation for personal property based on its estimated life.

(d) Criteria for the valuation of two or more parcels as a subdivision.

7. In determining, for the purpose of computing taxable value, the cost of replacement of:

(a) Any personal property, the cost of all improvements of the personal property, including any additions to or renovations of the personal property, but excluding routine maintenance and repairs, must be added to the cost of acquisition of the personal property.

(b) An improvement made on land, a county assessor may use any final representations of the improvement prepared by the architect or builder of the improvement, including, without limitation, any final building plans, drawings, sketches and surveys, and any specifications included in such representations, as a basis for establishing any relevant measurements of size or quantity.

8. The county assessor shall, upon the request of the owner, furnish within 15 days to the owner a copy of the most recent appraisal of the property, including, without limitation, copies of any sales data, materials presented on appeal to the county board of equalization or State Board of Equalization and other materials used to determine or defend the taxable value of the property.

9. The provisions of this section do not apply to property which is assessed pursuant to [NRS 361.320](#).

(Added to NRS by [1965, 1445](#); A [1969, 1451](#); [1975, 65](#), [1656](#); [1977, 1318](#); [1979, 79](#); [1981, 788](#), [789](#); [1983, 1047](#), [1884](#), [1885](#); [1987, 2075](#); [1989, 668](#), [1818](#); [1993, 2312](#); [1997, 1111](#); [1999, 1029](#); [2001, 842](#); [2003, 2758](#); [2009, 1216](#); [2013, 3116](#))

NRS 361.265 Written statement concerning personal property: Demand; contents; return of statement; valuation of unlisted property claimed by absent or unknown person; penalties.

1. To enable the county assessor to make assessments, he or she shall demand from each natural person or firm, and from the president, cashier, treasurer or managing agent of each corporation, association or company, including all banking institutions, associations or firms within the county, a written statement, signed under penalty of perjury, on forms and in the format prescribed by the county assessor of all the personal property within the county, owned, claimed, possessed, controlled or managed by those persons, firms, corporations, associations or companies. The signature required by this subsection may include an electronic signature as defined in [NRS 719.100](#).

2. The statement must include:

(a) A description of the location of any taxable personal property that is owned, claimed, possessed, controlled or managed by the natural person, firm, corporation, association or company, but stored, maintained or otherwise placed at a location other than the principal residence of the natural person or principal place of business of the firm, corporation, association or company;

(b) The cost of acquisition of each item of taxable personal property including the cost of any improvements of the personal property, such as additions to or renovations of the property other than routine maintenance or repairs, and the year in which each item of taxable personal property was acquired; and

(c) If the natural person, firm, corporation, association or company owns at least 25 mobile or manufactured homes that are being leased within the county for commercial purposes, and those homes have not been converted to real property pursuant to [NRS 361.244](#), the year, make or model, size, serial number and location of each such mobile or manufactured home.

3. The statement must be returned not later than July 31, except for a statement mailed to the taxpayer after July 15, in which case it must be returned within 15 days after demand for its return is made. Upon petition of the property owner showing good cause, the county assessor may grant one or more 30-day extensions.

4. If the owners of any taxable property not listed by another person are absent or unknown, or fail to provide the written statement as described in subsection 1, the county assessor shall make an estimate of the value of the property and assess it accordingly. If the name of the absent owner is known to the county assessor, the property must be assessed in that name. If the name of the owner is unknown to the county assessor, the property must be assessed to “unknown owner,” but no mistake made in the name of the owner or the supposed owner of personal property renders the assessment or any sale of the property for taxes invalid.

5. If any person, officer or agent neglects or refuses on demand of the county assessor or his or her deputy to give the statement required by this section, or gives a false name, or refuses to give his or her name or sign the statement, the person, officer or agent is guilty of a misdemeanor.

[Part 5:344:1953]—(NRS A [1967, 558](#); [1969, 1452](#); [1981, 327](#); [1983, 519, 1193](#); [1985, 748](#); [1987, 531](#); [1989, 1820](#); [2003, 2761](#); [2005, 2656](#))

NRS 361.767 Assessment of personal property that was not assessed or was underassessed.

1. If the county assessor determines that certain personal property was not assessed, the assessor may assess the property based upon its taxable value in the year in which it was not assessed.

2. If the county assessor determines that certain personal property was underassessed because it was incorrectly reported by the owner, the assessor may assess the property based upon its taxable value in the year in which it was underassessed. He or she may then send an additional tax bill for an amount which represents the difference between the reported value and the taxable value for each year.

3. The assessments provided for in subsections 1 and 2 may be made at any time within 3 years after the end of the fiscal year in which the taxes would have been due. The tax bill must specify the fiscal year for which the tax is due and the applicable rate and whether it is for property which was not assessed or for property which was underassessed.

4. If property is not assessed or is underassessed because the owner submitted an incorrect written statement or failed to submit a written statement required pursuant to subsection 1 of [NRS 361.265](#), there must be added to the taxes due a penalty in the amount of 20 percent of the tax for each year the property was not assessed or was underassessed. The county assessor may waive this penalty if he or she finds extenuating circumstances sufficient to justify the waiver.

(Added to NRS by [1987, 530](#); A [1999, 2774](#))



Unique Site ID: 01-347-5020	
Company Name: Empire Southwest LLC	Tradestyle:
Top Contact: Restricted	Title: Restricted
Street Address: 1725 S Country Club Dr, Mesa AZ 85210	
Phone: Restricted	
URL: www.empire-cat.com	
Total Emps: 1,450	Emps On Site: 650
Sales Volume: \$881,912,000	
Public/Private: Public	Year Started: 1950
Lat: 33.3834206	Long: -111.8376684
NAICS 1: 423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
NAICS 2: 532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
SIC 1: 50820300	General construction machinery and equipment
SIC 2: 73530000	Heavy construction equipment rental
Number of Locations: 26	
Date of Report: 2022-07-01	

Garcia Luna, Victor

From: Garcia Luna, Victor
Sent: Tuesday, June 3, 2025 10:13 AM
To: Susa, James M.
Subject: RE: Empire Southwest

Call us back at 775-328-2219



Victor Garcia Luna
Personal Property Auditor Appraiser | Washoe County Assessor
vmgarcia@washoecounty.gov | Office voice or text: 775.328.2268
1001 E 9th Street - Reno, NV 89512-2845



From: Susa, James M. <jsusa@dmyl.com>
Sent: Tuesday, June 3, 2025 10:12 AM
To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Subject: FW: Empire Southwest

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Lost you there. Our phones died.

James M. Susa
DeConcini McDonald Yetwin & Lacy, P.C.
2525 E Broadway, Ste 200
Tucson, AZ 85716
(520) 322-5000
(520) 322-5585 fax
jsusa@dmyl.com
www.deconcini-mcdonald.com

This communication is confidential and is intended only for the use of the individual or entity named above. If you have received this communication in error, please immediately destroy it and notify the sender by reply e-mail or by telephone (520) 322-5000 (call collect).

From: Susa, James M.
Sent: Monday, June 2, 2025 10:32 AM

To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>

Cc: Lopez, Antonio E <ALopez@washoecounty.gov>

Subject: RE: Empire Southwest

In preparation for our call tomorrow morning, I had sent a note to my client asking them to confirm some things. Here is the list of things they confirmed.

1. The assessment takes the cost of all the equipment in the Washoe County yard on 7/1/23 and 7/1/24 and says that the cost should have been reported as subject to property tax.
2. The equipment that was not in the yard on those two dates was out to rent somewhere and Empire identified that equipment and its cost and reported that equipment in whichever county it was in.
3. In reporting the equipment in #2, Empire did NOT try to calculate the percentage of the prior fiscal year (July 1 – June 30) the equipment had been in that location. Instead, Empire reported 100% of the equipment cost.
4. In reporting for Washoe County, Empire included all its business assets such as desks, computers etc. along with some other items that were never going to be sold like scissor lifts.
5. Empire sells Cat equipment that has been previously leased at a price indicative of “used” versus “new” equipment.

The only nuance they noted was that the 7/1/24 listing of assets was based on the auditor’s estimate of what was in the yard that day. Empire gave them the 7/1/23 list of yard assets, but no list was provided – because nobody asked – for the 7/1/24 date.

Talk to you both tomorrow.

James M. Susa
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From: Garcia Luna, Victor <VMGarcia@washoecounty.gov>

Sent: Thursday, May 29, 2025 7:44 AM

To: Susa, James M. <jsusa@dmyl.com>

Cc: Lopez, Antonio E <ALopez@washoecounty.gov>

Subject: RE: Empire Southwest

Good morning James,

Due to unforeseen circumstances, I need to reschedule our call originally planned for today. Would it be possible to move it to Tuesday at 10AM instead?

Please let me know if this time works for you, or if you need any other adjustments.

Regards,

Victor



Victor Garcia Luna

Personal Property Auditor Appraiser | Washoe County Assessor

vmgarcia@washoecounty.gov | Office voice or text: 775.328.2268

1001 E 9th Street - Reno, NV 89512-2845



From: Susa, James M. <jsusa@dmyl.com>

Sent: Tuesday, May 27, 2025 3:43 PM

To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>

Cc: Lopez, Antonio E <ALopez@washoecounty.gov>

Subject: RE: Empire Southwest

It is. I will put 10 a.m. Thursday on my calendar and be awaiting your call then.

James M. Susa

DeConcini McDonald Yetwin & Lacy, P.C.

2525 E Broadway, Ste 200

Tucson, AZ 85716

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From: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Sent: Tuesday, May 27, 2025 3:41 PM
To: Susa, James M. <jsusa@dmyl.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.gov>
Subject: RE: Empire Southwest

AcaciaIT

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We can do 10am on Thursday. Is the number below the best number to reach you at?



Victor Garcia Luna

Personal Property Auditor Appraiser | Washoe County Assessor

vmgarcia@washoecounty.gov | Office voice or text: 775.328.2268

1001 E 9th Street - Reno, NV 89512-2845



From: Susa, James M. <jsusa@dmyl.com>
Sent: Tuesday, May 27, 2025 3:20 PM
To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Cc: Lopez, Antonio E <ALopez@washoecounty.gov>
Subject: RE: Empire Southwest

I figured the SBOE left that out in what was sent to you.

Yes, Thursday works out. Please pick a time and send me an invitation either for a phone or zoom conference. We are on the same time zone now and I arrive at work around 9 and leave around 4. Thanks.

James M. Susa
DeConcini McDonald Yetwin & Lacy, P.C.
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Tucson, AZ 85716
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www.deconcinimcdonald.com

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From: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Sent: Tuesday, May 27, 2025 3:16 PM
To: Susa, James M. <jsusa@dmyl.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.gov>
Subject: RE: Empire Southwest

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Hello,

Thank you for providing the letter. It was not included in the appeal packet from the state. My supervisor and I will be reviewing the letter and will reach back out to you on Thursday to set up a meeting. Please let me know if that day works for you.

Regards,

Victor



Victor Garcia Luna

Personal Property Auditor Appraiser | Washoe County Assessor

vmgarcia@washoecounty.gov | Office voice or text: 775.328.2268

1001 E 9th Street - Reno, NV 89512-2845



From: Susa, James M. <jsusa@dmyl.com>
Sent: Tuesday, May 27, 2025 2:05 PM
To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Subject: Empire Southwest

Mr. Luna, I received a note from John Helm at Empire Southwest regarding two direct appeals I filed with the Nevada State Board of Equalization. He forwarded your request for some background on the appeals. It occurs to me that the SBOE may not have sent you the appeal itself, which contained a letter that stated the appeal protest reasons. Therefore, I have attached the appeal that was filed which then contains the letter.

After you read the letter, if you wanted to discuss, I would welcome that opportunity. The SBOE has scheduled the Northern Nevada docket for August 4-5, presumably in Carson City.

James M. Susa
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Garcia Luna, Victor

From: Lopez, Antonio E
Sent: Wednesday, July 23, 2025 2:21 PM
To: Susa, James M.
Cc: Garcia Luna, Victor; Renato Berisha
Subject: RE: Empire Southwest
Attachments: Washoe Rental Inventory 6.30.24 for Renato v2 030225.xlsx; Petitioners' Opening Brief 25-152 [errata] (1).pdf; SBOE Combined OB.pdf

Adding Renato from TMA

Hi James,

Thank you for your response. I am adding Renato to this thread as it appears the spreadsheet you attached is preexisting information that had already been provided. I will let Renato elaborate on what information he needs to re-review this portion of the audit and make adjustments, if warranted.

Thank you,



Tony Lopez

Personal Property Coordinator | Washoe County Assessor's Office

ALopez@washoecounty.gov | Office: 775.328.2219

1001 E. Ninth St., Reno, NV 89512

[\[washoecounty.gov\]](http://washoecounty.gov) [\[twitter.com\]](https://twitter.com) [\[facebook.com\]](https://facebook.com) [\[washoecounty.gov\]](http://washoecounty.gov)

From: Susa, James M. <jsusa@dmyl.com>
Sent: Thursday, July 17, 2025 11:39 AM
To: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Cc: Lopez, Antonio E <ALopez@washoecounty.gov>
Subject: RE: Empire Southwest

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I asked the client for the listing and got this.

I asked the client if this was the “in the yard” equipment list and am awaiting confirmation.

As for items submitted to the SBOE, I filed the appeal documents, which I presume you received as you reached out to me. I have filed a combined opening brief, that was then mailed to each of the Assessor's offices (Washoe, Humboldt and Elko) that have appeals on the same issue. Here is a copy of the brief, along with an erratum that was filed to correct some numbers in the brief.

James M. Susa
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From: Garcia Luna, Victor <VMGarcia@washoecounty.gov>
Sent: Thursday, July 17, 2025 11:23 AM
To: Susa, James M. <jsusa@dmyl.com>
Cc: Lopez, Antonio E <ALopez@washoecounty.gov>
Subject: Empire Southwest

Hello,

I am following up with the list of assets in the yard on 07/01/2024.

I am also preparing my packet for the state board of equalization. Do you have any documents you would like to submit to the board? I would need to have that included in my packet.

Regards,



Victor Garcia Luna
Personal Property Auditor Appraiser | Washoe County Assessor
vmgarcia@washoecounty.gov | Office voice or text: 775.328.2268
1001 E 9th Street - Reno, NV 89512-2845



PETITIONER'S EVIDENCE

Nevada State Board of Equalization

Taxpayer Petition for DIRECT Appeal

If you have questions about this form or the appeal process, please call: (775) 684-2160.

Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020

Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706



Please Print or Type:

Part A. PROPERTY OWNER AND PETITIONER INFORMATION

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC/Cashman Equipment Co					
NAME OF PETITIONER (IF DIFFERENT THAN PROPERTY OWNER) John Helms				TITLE Senior Vice-President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 St. Rose Parkway				EMAIL ADDRESS: John.Helms@empire-cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER ENTITY DESCRIPTION

Check organization type which best describes the Property Owner if an entity and not a natural person. Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

The organization described above was formed under the laws of the State of Delaware.The organization described above is a non-profit organization. ☐ Yes ☒ No

Part C. RELATIONSHIP OF PETITIONER TO PROPERTY OWNER IN PART A

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY IDENTIFICATION INFORMATION

1. Enter Physical Address of Property:

ADDRESS 600	STREET/ROAD Glendale Avenue	CITY (IF APPLICABLE) Sparks	COUNTY Washoe
-----------------------	---------------------------------------	---------------------------------------	-------------------------

2. Enter Applicable APN or Account Number from assessment notice or taxbill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 2212805	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	----------------------------------	--

3. Does this appeal involve multiple parcels? Yes ☐ No ☒ List multiple parcels on a separate, letter-sized sheet.

If yes, enter number of parcels: _____	Multiple parcel list is attached. <input type="checkbox"/>
--	--

4. Check Property Type: ☒

<input type="checkbox"/> Vacant Land	<input type="checkbox"/> Mobile Home (Not on foundation)	<input type="checkbox"/> Mining Property
<input type="checkbox"/> Residential Property	<input type="checkbox"/> Commercial Property	<input type="checkbox"/> Industrial Property
<input type="checkbox"/> Multi-Family Residential Property	<input type="checkbox"/> Agricultural Property	<input checked="" type="checkbox"/> Personal Property
<input type="checkbox"/> Possessory Interest in Real or Personal property		

5. Check Year and Roll Type of Assessment being appealed: ☒

<input type="checkbox"/> 2025-2026 Secured Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-Assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: 2023-2024 unsecured

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

Part E. VALUE OF PROPERTY

Property Type	As established by County Assessor or Department of Taxation		Property Owner: What is the value you seek? Write N/A on each line for values which are not being appealed.	
	Taxable Value	Assessed Value	Taxable Value	Assessed value
Land				
Buildings				
Personal Property	38,081,918/32,857,518	13,328,671/11,500,131	5,696,891/5,173,386	1,993,992/1,810,685
Possessory interest in real property				
Centrally-assessed properties				
Net Proceeds of Minerals				
Total				

For Clerk Use Only:

51

Part F. TYPE OF APPEAL

Check box which best describes the authority of the State Board to take jurisdiction to hear the appeal.

- ☒ NRS 361.360(3): The value of real or personal property is being appealed, but the appeal could not be heard by a county board of equalization because the real or personal property was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.240(2)(b): The value of open-space property is being appealed, but the appeal could not be heard by a county board of equalization because the under-or-over valuation of open-space use assessment was placed on the unsecured tax roll after December 15.
- ☐ NRS 361A.273(2): This is an appeal of a determination that agricultural property has been converted to a higher use and for valuations for deferred tax years; the notice of conversion from the assessor was received after December 16 and before July 1.
- ☐ NRS 361.403: This is an appeal regarding the undervaluation, overvaluation or non-assessment of property by the Nevada Tax Commission (centrally-assessed utility, transportation or mine properties).
- ☐ NRS 362.135: This is an appeal of the certification of Net Proceeds of Minerals Tax by the Department of Taxation.
- ☐ This is an appeal of the denial of exemption of real or personal property by Department of Taxation
- ☒ Other reason, please describe. See attached letter

Part G. ATTACH A STATEMENT DESCRIBING THE FACTS, REASONS AND STATUTORY BASIS RELIED UPON TO SUPPORT THE CLAIM, PURSUANT TO NAC 361.7012(6).

Part H. AUTHORIZATION OF AGENT *Complete this section only if an agent, including an attorney, has been appointed to represent the Property Owner/Petitioner in proceedings before the State Board.*

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D(2) of this Petition.

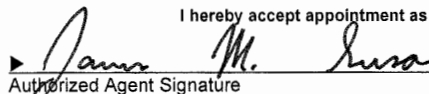

I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part D(5) of this Petition.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

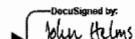
NAME OF AUTHORIZED AGENT: James M. Susa		TITLE: Attorney			
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy PC		EMAIL ADDRESS: jsusa@dmyl.com			
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.



5-12-2025
 Authorized Agent Signature Title Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. If Part H above is completed, I further certify I have authorized each agent named therein to represent the Property Owner as stated and I have the authority to appoint each agent named in Part H.


Senior Vice-President
05/12/2025 | 8:12 AM MST
 Petitioner Signature Title Date

Agent Signature required only if Petitioner did not sign certification and a separate Agent Authorization will be submitted.

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and I am the authorized agent with authority to petition the State Board subject to the requirements of NRS 361.362 and NAC 361.7018 and the limitations contained in the Agent Authorization Form 5105SBE to be separately submitted.

 Authorized Agent Signature Title Date



OFFICE OF THE WASHOE COUNTY TREASURER

May 9, 2025

Re: TMA Audit/Assessed Value Correction

Dear Taxpayer,

Pursuant to Nevada Revised Statute, 361.767, the enclosed tax bill represents a bill for the assessment of personal property that was not originally assessed in the 2021, 2022, 2023 and/or 2024 tax years. The tax rate applicable to the assessment is stated on the tax bill.

For questions related to the assessed value changes please contact the Assessor's Office at 775-328-2213.

Enclosed is an additional Notice of Taxes and payment coupon (s) reflecting the changes to your 2023 & 2024 tax bill(s). **Please DO NOT discard the original payment coupons as this bill is in addition to your original tax bill.** If you have any questions regarding this tax bill, please contact our office at 775-328-2542.

Payments must be received by the date referenced on the enclosed coupon(s) to avoid late payment penalty.

Sincerely,

Washoe County Treasurer's Office
Treasury Team

ADMINISTRATION COMPLEX
1001 EAST NINTH STREET
SUITE D-140

PO BOX 30039
RENO, NEVADA 89520-3039

PHONE (775) 328-2510
FAX (775) 328-2500
www.washoecounty.gov/treas



**NOTICE OF TAXES
WASHOE COUNTY, NEVADA**

JUSTIN TAYLOR TREASURER
tax@washoecounty.gov
Annual - Personal

OFFICE LOCATION:
1001 E NINTH ST-BLDG D RM140
RENO, NV 89512

2023228695
www.washoecounty.gov/treas
PHONE 775-328-2510
FAX 775-328-2500
05/07/2025 3:26 pm

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2023	2212805	EMPIRE SOUTHWEST LLC CASHMAN EQUIPMENT CO	600 GLENDALE AVE CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING
AREA	TAX RATE		
2000	3.6600000000		
ASSESSED VALUATION			EXEMPTION VALUES
DECLARED VALUE		13,328,671	
ESTIMATED VALUE		0	
TOTAL ASSESSED VALUE		13,328,671	

2023 ACCOUNT SUMMARY

GROSS AD VALOREM TAX	414,852.18
ABATEMENT AMOUNT	0.00
PARCEL DID NOT QUALIFY FOR A PARTIAL ABATEMENT	
NET AD VALOREM TAX	414,852.18
EXEMPTION AMOUNT	0.00
SPECIAL ASSESSMENTS	0.00
PENALTIES	0.00
FEES	82,970.44
INTEREST	0.00
TOTAL AMOUNT BILLED	497,822.62
LESS PAYMENTS APPLIED	0.00
BALANCE REMAINING	497,822.62
PRIOR YEAR DELINQUENCIES	0.00
TOTAL BALANCE OWING	\$497,822.62
Amount good through 05/07/2025	

2023 BILLING DETAIL

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.170000000	19,269.09
SCHOOL DEBT	0.388500000	44,035.54
SCHOOL GENERAL	0.750000000	85,010.69
SPARKS GENERAL	0.959800000	108,791.01
COUNTY GENERAL	1.351700000	153,211.94
COUNTY DEBT	0.010000000	1,133.48
ANIMAL SHELTER	0.030000000	3,400.43
SPEC. ASSESSMENTS	RATE	AMOUNT

IF PROPERTY IS PROTECTED BY BANKRUPTCY, THIS IS FOR YOUR INFORMATION. DO NOT CONSIDER THIS AS AN ATTEMPT TO COLLECT.

PAYMENTS RECEIVED WILL BE APPLIED TO THE OLDEST CHARGES FIRST.
TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE.
ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

PLEASE INCLUDE STUB WITH
PAYMENT TO ASSURE PROPER
CREDIT.

2212805
PLANT OPERATION
EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052

MAKE REMITTANCES PAYABLE TO:
WASHOE COUNTY TREASURER
P O BOX 30039
RENO NV 89520-3039
SEE REVERSE FOR INFORMATION.

1

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT DUE	PIN
2023	\$497,822.62	06/09/2025	\$497,822.62	2212805

PLANT OPERATION
EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052

223122128050049782262000497822621



OFFICE LOCATION:
1001 E NINTH ST-BLDG D RM140
RENO, NV 89512

NOTICE OF TAXES
WASHOE COUNTY, NEVADA
JUSTIN TAYLOR TREASURER
tax@washoecounty.gov
Annual - Personal

2024237456
www.washoecounty.gov/treas
PHONE 775-328-2510
FAX 775-328-2500
05/07/2025 3:26 pm

TAX YEAR	PIN	NAME	PROPERTY LOCATION AND DESCRIPTION
2024	2212805	EMPIRE SOUTHWEST LLC CASHMAN EQUIPMENT CO	600 GLENDALE AVE CONSTRUCTION, MINING, AND FORESTRY MACHINERY AND EQUIPMENT RENTAL AND LEASING
AREA	TAX RATE		
2000	3.6600000000		
ASSESSED VALUATION			EXEMPTION VALUES
DECLARED VALUE		11,500,134	
ESTIMATED VALUE		0	
TOTAL ASSESSED VALUE		11,500,134	

2024 ACCOUNT SUMMARY

GROSS AD VALOREM TAX	354,633.75
ABATEMENT AMOUNT	0.00
ABATEMENT APPLIED LIMITS INCREASE TO 8.0%	
NET AD VALOREM TAX	354,633.75
EXEMPTION AMOUNT	0.00
SPECIAL ASSESSMENTS	0.00
PENALTIES	0.00
FEES	70,926.75
INTEREST	0.00
TOTAL AMOUNT BILLED	425,560.50
LESS PAYMENTS APPLIED	0.00
BALANCE REMAINING	425,560.50
PRIOR YEAR DELINQUENCIES	497,822.62
TOTAL BALANCE OWING	\$923,383.12
Amount good through 05/07/2025	

2024 BILLING DETAIL

TAXING AGENCY	RATE	AMOUNT
STATE OF NEVADA	0.170000000	16,472.06
SCHOOL DEBT	0.388500000	37,643.50
SCHOOL GENERAL	0.750000000	72,670.86
SPARKS GENERAL	0.959800000	92,999.31
COUNTY GENERAL	1.351700000	130,972.25
COUNTY DEBT	0.010000000	968.94
ANIMAL SHELTER	0.030000000	2,906.83
SPEC. ASSESSMENTS	RATE	AMOUNT

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TO AVOID LATE CHARGES, PAYMENTS MUST BE POSTMARKED BY THE DUE DATE.
ALL DELINQUENT AMOUNTS ARE DUE IMMEDIATELY.

2212805
PLANT OPERATION
EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052

PLEASE INCLUDE STUB WITH
PAYMENT TO ASSURE PROPER
CREDIT.

MAKE REMITTANCES PAYABLE TO:
WASHOE COUNTY TREASURER
P O BOX 30039
RENO NV 89520-3039

SEE REVERSE FOR INFORMATION.

1

MAIL TO: WASHOE COUNTY TREASURER P O BOX 30039 RENO NV 89520-3039

TAX YEAR	AMOUNT TO PAY CURRENT	INSTALLMENT DUE DATE	TOTAL AMOUNT DUE	PIN
2024	\$923,383.12	07/09/2025	\$923,383.12	2212805

\$ 425,560.50

PLANT OPERATION
EMPIRE SOUTHWEST LLC
3300 SAINT ROSE PKWY
HENDERSON NV 89052

224122128050092338312000923383129

55

SBE 101



Nevada State Board of Equalization

Agent Authorization Form

If you have questions about this form or the appeal process, please call: (775) 684-2160.
 Email completed form to: stateboard@tax.state.nv.us or Fax (775) 684-2020
 Mail: State Board of Equalization, 3850 Arrowhead Dr, Carson City, NV, 89706

Please Print or Type:

Part A. PROPERTY OWNER AND CONTACT INFORMATION OF PERSON GRANTING AUTHORITY TO AGENT

NAME OF PROPERTY OWNER AS IT APPEARS ON THE TAX ROLL: Empire Southwest LLC/Cashman Equipment Co					
NAME OF PERSON GRANTING AUTHORITY TO AGENT (IF DIFFERENT THAN PROPERTY OWNER LISTED IN PART A): John Helms				TITLE Senior Vice-President	
MAILING ADDRESS OF PETITIONER (STREET ADDRESS OR P.O. BOX) 3300 St. Rose Parkway				EMAIL ADDRESS: John.Helms@Empire-Cat.com	
CITY Henderson	STATE NV	ZIP CODE 89052	DAYTIME PHONE 480-633-4780	ALTERNATE PHONE	FAX NUMBER

Part B. PROPERTY OWNER INFORMATION

Check organization type which best describes the Property Owner if not a natural person: ☒ Natural persons may skip Part B.

- ☐ Sole Proprietorship ☐ Trust ☐ Corporation
☒ Limited Liability Company (LLC) ☐ General or Limited Partnership ☐ Government or Governmental Agency
☐ Other, please describe: _____

The organization described above was formed under the laws of the State of Delaware.

The organization described above is a non-profit organization. ☐ Yes ☒ No

Part C. RELATIONSHIP OF PERSON GRANTING AUTHORITY TO AGENT TO PROPERTY OWNER

Check box which best describes the relationship of Petitioner to Property Owner: ☒ Additional information may be necessary.

- ☐ Self ☐ Trustee of Trust ☐ Employee of Property Owner
☐ Co-owner, partner, managing member ☒ Officer of Company
☐ Employee or Officer of Management Company
☐ Employee, Officer, or Owner of Lessee of leasehold, possessory interest, or beneficial interest in real property
☐ Other, please describe: _____

Part D. PROPERTY SUBJECT TO THIS AGENT AUTHORIZATION:

Enter Applicable Number from assessment notice or tax bill:

ASSESSOR'S PARCEL NUMBER (APN)	ACCOUNT NUMBER 2212805	PROPERTY IDENTIFICATION NUMBER (PIN)-MINES
--------------------------------	---------------------------	--

☐ Multiple parcel list attached. (Use letter-size paper)

Part E. YEAR AND ROLL TYPE OF ASSESSMENT BEING APPEALED: ☒

<input type="checkbox"/> 2025-2026 Secured Roll	<input checked="" type="checkbox"/> 2024-2025 Unsecured Roll	<input type="checkbox"/> 2024-2025 Supplemental Roll
<input type="checkbox"/> 2025-2026 Centrally-Assessed Roll	<input type="checkbox"/> 2024-2025 Net Proceeds Roll	

Other years being appealed: 2023-2024 unsecured roll

Be prepared to cite the legal authority, if any, that permits the State Board to consider appeals of taxable value from prior years.

For clerk use only

Form 5105SBE

Part F. AUTHORIZATION OF AGENT

I hereby authorize the agent whose name and contact information appears below to file a petition to the Nevada State Board of Equalization and to contest the value and/or exemption established for the properties named in Part D of this Agent Authorization.

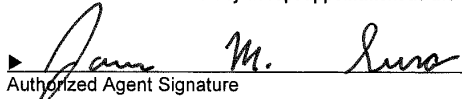
I further authorize the agent listed below to receive all notices and decision letters related thereto; and represent the Petitioner in all related hearings and matters including stipulations and withdrawals before the Nevada State Board of Equalization. This authorization is limited to the appeal of property valuation for the tax roll and fiscal year named in Part E of this document.

List additional authorized agents on a separate sheet as needed, including printed name, contact information, signature, title and date.

Authorized Agent Contact Information:

NAME OF AUTHORIZED AGENT: James M. Susa			TITLE: Attorney		
AUTHORIZED AGENT COMPANY, IF APPLICABLE: DeConcini McDonald Yetwin & Lacy, PC			EMAIL ADDRESS: jsusa@dmyl.com		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX) 2525 E. Broadway Blvd., Suite 200					
CITY Tucson	STATE AZ	ZIP CODE 85716	DAYTIME PHONE 520-322-5000	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.


 Authorized Agent Signature
 Attorney
 Title
 5-17-2025
 Date

Authorized Agent Contact Information:

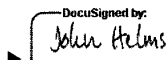
NAME OF AUTHORIZED AGENT:			TITLE:		
AUTHORIZED AGENT COMPANY, IF APPLICABLE:			EMAIL ADDRESS:		
MAILING ADDRESS OF AUTHORIZED AGENT (STREET ADDRESS OR P.O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME PHONE	ALTERNATE PHONE	FAX NUMBER

I hereby accept appointment as the authorized agent of the Property Owner in proceedings before the State Board.

Authorized Agent Signature
 Title
 Date

VERIFICATION

I verify (or declare) under penalty of perjury under the laws of the State of Nevada that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief; and that I am either (1) the person who owns or controls taxable property, or possesses in its entirety taxable property, or the lessee or user of a leasehold interest, possessory interest, beneficial interest or beneficial use, pursuant to NRS 361.334; or (2) I am a person employed by the Property Owner or an affiliate of the Property Owner and I am acting within the scope of my employment. I further certify I have authorized each agent named herein to represent the Property Owner as stated and I have the authority to appoint each agent named herein.

DocuSigned by:

 Senior Vice-President
 05/12/2025 | 8:12 AM MST
 Date

Property Owner / Petitioner Signature

Title

Date



DeCONCINI McDONALD YETWIN & LACY

**A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW**

2525 EAST BROADWAY BOULEVARD • SUITE 200 • TUCSON, ARIZONA 85716-5300
(520) 322-5000 • (520) 322-5585 (FAX)

DMYL.COM

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JODY A. CORRALES
NATHAN B. HANNAH
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STEVEN J. ITKIN
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SESALY O. STAMPS
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JAMES M. SUSA
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MEGAN J. TROG
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MICHAEL R. URMAN

FIRM FOUNDERS:
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JOHN R. McDONALD (1933-2012)
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OF COUNSEL:

JAMES A. JUTRY
ROB RISLEY
CINDY K. SCHMIDT
RICHARD M. YETWIN
BARRON & ASSOCIATES, P.C. - JOHN H. BARRON, III

May 12, 2025

PLEASE REPLY TO TUCSON
JSUSA@DMYL.COM

Nevada State Board of Equalization
3850 Arrowhead Drive
Carson City, NV 89706

RE: Washoe County personal property account 2212805
Cashman Equipment Company/Empire Southwest LLC
Valuation appeal 2023-24 and 2024-25 tax years

Dear Board Members:

Empire Southwest LLC ("Empire") purchased Cashman Equipment Company's ("Cashman") assets on December 20, 2022. Cashman had operated in Nevada for about a century before being acquired by Empire. Both were Caterpillar equipment dealers. Empire and Cashman are referred to collectively as "Taxpayer."

The Washoe County Assessor engaged Tax Management Associates, Inc. ("TMA") to determine if business personal property Taxpayer reported was properly reported. TMA requested and received significant data from Taxpayer and prepared an assessment, dated April 7, 2025, that raised the taxable value by \$33,083,052 for the 2023-24 unsecured tax roll, and \$33,492,730 for the 2024-25 unsecured tax roll. The assessment is Exhibit A, hereto. Taxpayer is directly appealing the assessment pursuant to NRS § 360.361(3) to the Nevada State Board of Equalization ("SBOE").

The basis for the assessment is TMAs conclusion that any equipment located at Taxpayer's Washoe County equipment yard that is placed on Taxpayer's rental fleet on July 1 of the relevant tax year did not qualify for the exemption allowed by NRS § 361.068(1)(a) - business inventory held for sale by a merchant. Instead, TMA concluded that the equipment was subject to tax pursuant to NRS § 361.159, a provision excluding some portion or percentage of exempt personal property if leased or rented. TMAs worksheet details all personal property for the two tax years. A summary schedule shows that the property owner reported between \$6 and \$7 million in personal property in each tax year, and TMA did not dispute or adjust any items reported.

TMA added 252 separate items to arrive at its \$33+ million increase in the property's taxable value. The specific failure in TMAs audit is that it ignores that Taxpayer's primary purpose

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ATTORNEYS AT LAW

May 12, 2025

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in purchasing Caterpillar equipment is for “sale” and not for “rent.” Rental usage is incidental to sale and solely for the purpose of defraying certain holding expenses and creating a second class of used equipment for sale. Pursuant to NAC § 361.7012(6), based on the evidence submitted herewith, the property owner requests the SBOE determine that the taxable value is \$6,084,570 and \$6,770,020 for the tax years 2023-24 and 2024-25 respectively.

Relevant Facts

Taxpayer sells Caterpillar equipment in several states (www.empire-cat.com). Empire has been in business for 70 years and Cashman has been in business for 100 years. There is no serious argument that either Empire or Cashman is a leasing company. Both companies sell Caterpillar equipment and have a stellar reputation in the mining and construction industries as the “go to” people for Caterpillar equipment. There is no record showing any Nevada County Assessor having questioned the Cashman personal property declarations before the Empire acquisition. Empire has continued to utilize the same methodology as Cashman for reporting personal property, as described below.

Nevada law requires the owner of personal property to voluntarily declare the existence of personal property in a specific county on the valuation date of July 1st. Cashman reported non-Caterpillar items such as office equipment, scissor lifts, etc. that were within the county on July 1. Taxpayer followed this practice reporting \$6 to \$7 million to Washoe County. Cashman also reported specific leased equipment in the county where the equipment resided. Cashman reported the equipment’s original cost and year of acquisition. Each county then calculated a taxable value and billed Cashman. Cashman did not, nor has Empire, reported Caterpillar equipment in the yard on July 1st. TMA for the first time asserted that equipment in the yard on July 1 was to be taxed, and at 100% of the acquisition cost.

Legal Argument

Nevada law presumes that all property within the state is taxable, unless some specific exemption provision applies. NRS § 361.045. Exemptions are provided for a variety of property types and applicable to this matter is the exemption for personal property held for sale by a merchant. NRS § 361.068(1)(b). When Taxpayer purchases Caterpillar equipment, it provides a resale certificate to Caterpillar indicating that it is purchasing the equipment for resale in the regular course of business. Therefore, Caterpillar does not charge Taxpayer sales tax upon the sale of the equipment to Taxpayer.

Nevada law excludes from the exemption (thus making it taxable) personal property that is purchased for sale, but then used by the buyer itself, or is rented out. The specific applicable wording is as follows:

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NRS 361.159 Exempt personal property subject to taxation if used in business conducted for profit; exceptions.

1. Except as otherwise provided in subsection 3, when personal property, or a portion of personal property, which for any reason is exempt from taxation is leased, loaned or otherwise made available to and used by a natural person, association or corporation in connection with a business conducted for profit, the leasehold interest, possessory interest, beneficial interest or beneficial use of any such lessee or user of the property is subject to taxation to the extent the:

(a) Portion of the property leased or used; and

(b) Percentage of time during the fiscal year that the property is leased to the lessee or used by the user, in accordance with NRS 361.2275,

- can be segregated and identified. The taxable value of the interest or use must be determined in the manner provided in subsection 3 of NRS 361.227 and in accordance with NRS 361.2275.

2. Taxes must be assessed to lessees or users of exempt personal property and collected in the same manner as taxes assessed to owners of other personal property, except that taxes due under this section do not become a lien against the personal property. When due, the taxes constitute a debt due from the lessee or user to the county for which the taxes were assessed and, if unpaid, are recoverable by the county in the proper court of the county.

The statute requires the user, here Taxpayer, to include as taxable some “portion” of the used property, and some “percentage” of time during the fiscal year the property was used if the portion and percentage **can be segregated and identified**.

Taxpayer’s Caterpillar equipment is exempt from property tax.

Taxpayer purchased hundreds of pieces of Caterpillar equipment claiming that it intended to resale the equipment in the regular course of business. Before such equipment sells, Taxpayer may place some of the equipment into a rental fleet, making it available for rent, to defer some of the expenses of carrying the equipment on the sales lot. The decision to place new Caterpillar equipment into a rental fleet is not made haphazardly. There are multiple considerations that go into determining exactly what equipment would be appropriate to go into the fleet. Taxpayer balances the likelihood that equipment will be rented with the diminishment in value to that equipment if it is indeed rented, along with the revenues to be obtained if renting occurs.

TMA correctly recognized that Caterpillar equipment not placed in the rental fleet was exempt inventory. The renting of the equipment achieves an important business benefit of creating a category of used Caterpillar equipment, that competes with lower quality newer construction and mining equipment. Think of “used” Cadillac versus “new” Ford.

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May 12, 2025

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When there is a program that leases new equipment, the determination of whether the inventory exemption applies has been analyzed by the Nevada Department of Taxation. The Department issued Advisory Opinion No. 23-005 on December 18, 2023 to the Assessor's Association of Nevada. (Exhibit B). The opinion concludes that when personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt as inventory. Therefore, a factual inquiry into the taxpayer's primary purpose for purchasing the property – rental or sale – is required to determine if the property is exempt inventory. TMA made no such factual inquiry as it included all rental fleet yard items as non-exempt.

Next, Taxpayer is not a leasing company and has never held itself out as a leasing company. Taxpayer is the dealer of Caterpillar heavy equipment items in several western states. Taxpayer reports on its federal income tax return that it has NAICS code 453990 which applies to:

NAICS code 453990 refers to establishments primarily engaged in retailing new miscellaneous specialty store merchandise (except motor vehicle and parts dealers; furniture and home furnishings stores; consumer-type electronics and appliance stores; building material and garden equipment and supplies dealers; food and beverage stores; health and personal care stores; gasoline stations; clothing and clothing accessories stores; sporting goods, hobby, musical instrument, and book stores; general merchandise stores; florists; office supplies, stationery, and gift stores; used merchandise stores; pet and pet supplies stores; art dealers; manufactured (mobile) home dealers; and tobacco stores)

<https://www.bing.com/search?q=naics+code+453990&form=ANNH01&refig=d803d750bccd48ddbceb092700a3a1e4&pc=U531>

Therefore, Taxpayer is entitled to a complete property tax exemption for the yard equipment in the rental fleet because the Department's opinion requires the primary purpose of purchasing the equipment be to sell the equipment. There are no permanent Caterpillar equipment rental items. There are only temporary Caterpillar equipment rental items. Some rental fleet items are never rented before they are sold as new equipment. All rented items are eventually sold as used in an "as is" condition.

Alternatively, Taxpayer has complied with Nevada law for reporting rented equipment.

Taxpayer's fallback argument is that no additional taxes are due on personal property because Taxpayer has already reported sufficient value, to the best of its ability, to follow the statute's "portion" and "percentage" requirements as described more fully below.

Taxpayer leases hundreds of pieces of equipment throughout the fiscal year proceeding July 1 of the tax year. Some leases are for weeks (no leases are for a period of less than a week), some leases are for months and some leases are for years. Leases can begin in the prior fiscal year

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ATTORNEYS AT LAW

May 12, 2025

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and end in the prior fiscal year, or the leases may extend into the current fiscal year. Note, Taxpayer is licensed with the Nevada Department of Taxation to remit Nevada sales tax on any gross receipts received from leases within Nevada and has remitted such sales taxes for decades.¹

Applying the law to the facts, Taxpayer can easily determine the “portion” of the exempt equipment leased. It is 100% of the one item leased. However, determining the “percentage” of the exempt equipment leased requires a calculation of how many days in the prior fiscal year the specific leased equipment was leased to then create a percentage of the entire year. This process is cumbersome as hundreds of Caterpillar equipment items are being leased throughout the year, and some of the specific items are leased multiple times throughout the prior fiscal year.

To accommodate the statute’s requirements, Taxpayer has continued the practice of Cashman, unchallenged by any county assessor, of reporting 100% portion, and 100% percentage for any equipment that is leased on July 1. Taxes are then billed based on this report. Because equipment in the yard is not being leased on July 1, hence it is in the yard, 0% portion and 0% percentage are reported for those yard items.

This reporting strategy has resulted in a significant overpayment of taxes for equipment that is leased out on July 1 and has resulted in a significant underpayment of taxes for equipment that is not leased out on July 1. On balance, though, this system complies with the statute’s requirements regarding **segregated and identified**.

TMA considered all July 1 yard equipment as subject to tax at 100% “portion” and 100% “percentage” without any investigation at all regarding each equipment items usage as leased equipment in the fiscal year preceding July 1, as the statute requires for the “percentage.” This methodology greatly overstates any actual taxable value, and it also ignores the already overstating of the taxable value, that Taxpayer voluntarily reports, for leased equipment at non-yard locations on July 1.

Part of the rationale for TMA’s approach may be found in an email that Taxpayer received from the Humboldt County Assessor dated August 17, 2023. The email is reproduced below:

Hi Shelley,

I am going to send a few statutes that apply for personal property and listing all business assets. The one I stated over the phone for the exemption of inventory held for sale is NRS 361.068. That statute is interpreted by the assessors that this inventory is held specifically for sale and does not have the ability to be rented, leased or used for profit in any other way outside of being sold.

¹ Taxpayer’s Nevada Permit number is 1001425502. In 2024, Taxpayer remitted \$40,526,853 in Nevada sales and use tax. For perspective, of the \$3,055,969 Taxpayer submitted in January 2024 Nevada sales and use tax, \$437,623 (about 14%) was solely attributable to rental income.

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ATTORNEYS AT LAW

May 12, 2025

Page 6

I attached three statutes that are the bases of the assessment of property in Nevada and more specifically, personal property.

Thank you,

Andy Heiser

Humboldt County Assessor's Office
50 W. 5th Street
Winnemucca, NV 89445

Humboldt County Assessor
Office: (775) 623-6316
Fax: (775) 623-6311
Andy.Heiser@humboldtcountynv.gov

The email states that to be exempt, the equipment "is held specifically for sale and does not have the ability to be rented, leased or used for profit in any other way outside of being sold." This "interpretation" is contrary to the Department's Advisory Opinion though in fairness the Advisory Opinion was issued two months after the email. Nothing in the exemption statute lists a requirement that the property "not have the ability to be rented, leased or used" to qualify as inventory. Candidly, all inventory has the "ability to be rented, leased or used" as the inventory owner may remove an item from inventory for usage. The Assessor's interpretation of the statute is therefore illogical in addition to being incorrect.

In summary, Cashman reported personal property being rented on July 1 in the locations where the property was being used for decades without any questions. The statute that allows inventory to be tax exempt was added in 1979 as Chapter 62. The statute that allows for the taxation for leased personal property was added in 1965 as Chapter 432. Cashman knew what it was doing, did it correctly, and Empire continued that practice after it acquired Cashman in 2022. The TMA assessment, if based upon the flawed analysis from the Humboldt County Assessor, should be vacated and the original taxable value should be restored

Sincerely,

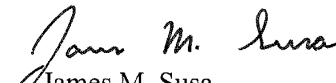
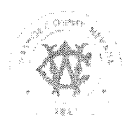

James M. Susa

EXHIBIT A

EXHIBIT A



WASHOE COUNTY ASSESSOR

Chris S. Sarman

Rigo Lopez
Chief Deputy Assessor

Howard Stockton
Chief Property Appraiser

Lora Zimmer
Assessment Services Coordinator

April 7, 2025

MR DALE HUIZINGH
CASHMAN EQUIPMENT COMPANY
3300 ST ROSE PKWY
HENDERSON NV 89052

RE: Account No. 2212805

Dear Mr. Huizingh:

Our representatives have finalized their review of your personal property declarations, and we note the following:

1. Returns were filed for tax years 2024 and 2023. The field work was completed on March 20, 2025.
2. Records reviewed consisted of detailed renditions of equipment at the location. In addition, a rendition of rental equipment in the lot was provided for 7/1/24. The 7/1/24 list was rolled to 7/1/23 for that tax year. Equipment was examined for proper classification and year of acquisition.
3. Equipment was examined for proper classification and year of acquisition.
4. Equipment was reclassified to the proper Nevada State mandated class life by year of acquisition where necessary.
5. The total "cost" of owned equipment was underreported, as summarized below:

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Cost	\$40,262,750	\$39,166,622
Reported/Estimated* Cost	<u>\$6,770,020</u>	<u>\$6,084,570</u>
Cost Variance	\$33,492,730	\$33,082,052

6. The coding of all assets is included on the enclosed "Exhibit A".

Mr. Dale Huizingh
RE: Cashman Equipment Company
Washoe County, Nevada
April 7, 2025
page 2 of 2

Accordingly, we make the following discoveries in accordance with the Nevada Revised Statutes 361.767.

	<u>Tax Year 2024</u>	<u>Tax Year 2023</u>
Audited Taxable Value	\$32,857,518	\$38,081,918
Reported/Estimated* Taxable Value	<u>\$5,173,386</u>	<u>\$5,696,891</u>
Taxable Variance	\$27,684,132	\$32,385,027
Assessed Variance	\$9,689,447	\$11,334,759

These values will be used to produce a corrected billing for the years noted unless we receive written exception within 14 days.

If you have a concern with the values provided in this discovery letter, please contact us as soon as possible. The deadline to appeal your values is May 15, 2025. A State Board of Equalization Direct Appeal form may be obtained at: <https://tax.nv.gov/Boards/Boards/>.

Should you have any questions, please contact a Personal Property Appraiser, at AssessorPPAppraiser@washoecounty.gov or you may also reach out to our TMA representative, Liz Palm, at 480-729-8319.

Sincerely,

Chris S. Sarman
Washoe County Assessor

By: 
Tony Lopez, Personal Property Coordinator

Enclosures

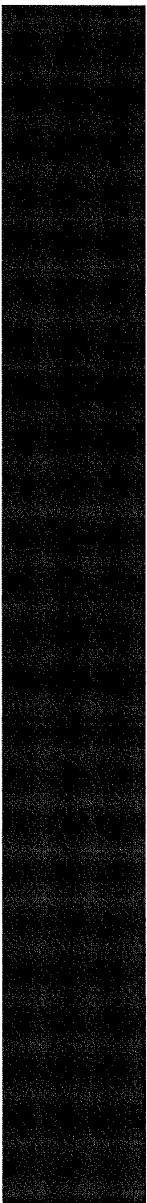
Empire Southwest LLC
 Account No. 2212805
 3/31/2025

SUMMARY OF ADDITIONAL ASSESSMENT

	Tax Year 2024	Tax Year 2023	Tax Year 2022	Tax Year 2021
Audited Taxable Value	32,857,518	38,081,918	0	0
Reported Taxable Value	5,173,386	5,696,891	0	0
Taxable Variance	27,684,132	32,385,027	0	0
Assessed Variance	9,689,447	11,334,759	0	0

Empire Equipment, LLC
 Account No. 421805
 3/31/2025
 7/1/2024 Lien Date

Yr	Assigned	3 Year Life	5 Year Life	7 Year Life	10 Year Life	15 Year Life	20 Year Life	30 Year Life	Monthly Income	0% Interest	TOTAL PP
2024	126,900	0	77,156	2,293,555	0	0	0	0	0	0	11,765,587
2021	0	0	0	0	0	26,473,544	33,691	0	0	0	28,076,632
2022	211,188	0	0	1,338,029	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	0	0	0	0	0
2024	0	0	0	0	0	0	0	0	0	0	0
2025	0	0	0	0	0	0	0	0	0	0	0
2026	0	0	0	0	0	0	0	0	0	0	0
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2057	0	0	0	0	0	0	0	0	0	0	0
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2059	0	0	0	0	0	0	0	0	0	0	0
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2169	0	0	0	0</							



		2023-2024 Tax Year				YEAR		ACQUISITION			
AS OF	ASSET #	ASSET DESCRIPTION	ACQUIRED	G/L ACCOUNT DESCRIPTION	COST	GROUP	IMA NOTES	IMA Comments	COUNTY NOTES		
7/1/2023	07360-17-SOS	(2) SPECTRO LASERNET FINES Q220 PARTICLE COUNTERS	2022		20,981.43	7					
7/1/2023	07325-16-SOS	(3) CANNON MINI QV-X-VISCOMETERS	2022		1,828.21	7					
7/1/2023	07476-20-WRNCH	1 1/2" SQ DRIVE TORQUE WRENCH	2022		6,617.03	7					
7/1/2023	07357-16-EXHT	10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022		1,186.70	15					
7/1/2023	07501-20-PRESS	100 FIELD TRACK PRESS	2022		18,266.51	15					
7/1/2023	07420-19-SIGN	11X11 WALL LOGO SIGN	2022		16,361.14	15					
7/1/2023	07555-21-CHAIR	14 REFURBISHED HERMAN MILLER CHAIRS	2022		10,131.05	15					
7/1/2023	07421-19-SIGN	2 5X20 CAT DEALER WALL SIGNS	2022		12,125.89	15					
7/1/2023	07335-16-MISEQ	2 MILLER CAPTURE 5 FUME EXTRACTORS	2022		892.77	15					
7/1/2023	07580-21-WLD	2 MILLER DIMENSION 650 WELDERS	2022		32,554.00	15					
7/1/2023	07586-22-SOS	2 PERKIN ELMER LPC500 PARTICLE COUNTERS	2022		194,790.96	7					
7/1/2023	07389-18-LFTRK	2007 CAT GP40K1FORKLIFT	2022		7,647.57	15					
7/1/2023	07351-16-FRAC	2007 FRAC TANK	2022		5,133.59	15					
7/1/2023	07556-21-MHOME	2018 JAYCO MODEL 232RBW JAY FLIGHT SLX-TRAVEL TRAILER	2022		20,002.37	VEH					
7/1/2023	06699-21-RACK	3 RACKING BAYS INSIDE 11 RACKING BAYS IN YARD FOR PARTS	2022		25,567.78	15					
7/1/2023	06663-17-RACK	49.75 LINEAR FEET OF 8' HIGH RACKING	2022		3,104.81	15					
7/1/2023	07519-21-CNTR	8' X 40' CONTAINER	2022		9,517.06	15					
7/1/2023	07495-20-PRESS	80 TON ROLL BED PRESS	2022		26,573.15	15					
7/1/2023	07445-19-TOOL	9926 & 993K TOOLING	2022		24,888.38	7					
7/1/2023	07369-17-LATH1	ADDITIONAL EQUIPMENT FOR 07369	2022		1,451.96	15					
7/1/2023	07351-17-FRAC	ADDITIONAL EQUIPMENT FOR FRAC TANK	2022		5,075.64	15					
7/1/2023	07368-17-TORQ1	ADDITIONAL TOOLING FOR 07368	2022		1,067.60	7					
7/1/2023	06653-16-AIRCP	AIR COMPRESSOR	2022		4,457.98	15					
7/1/2023	07419-19-AIRCP	AIR COMPRESSOR FOR EPG-PUMP	2022		6,275.93	15					
7/1/2023	07413-19-TANK	ARGON TANK	2022		14,782.00	15					
7/1/2023	07471-20-COMP	BADGE PRINTER	2022		4,064.89	7					
7/1/2023	07581-21-BATTR	BATTERY FOR ELECTRIC FORKLIFT-S/N FN487483	2022		9,931.22	15					
7/1/2023	07393-18-SOS	BIODIESEL ANALYZER	2022		11,415.47	7					
7/1/2023	07668-23-WELDER	BORE TECH WELDER	2023		34,081.00	15					
7/1/2023	07370-17-UPEND	BUSHMAN UPENDER MODEL RT-18000N	2022		9,876.89	15					
7/1/2023	01745-77-BINS	CABINETS (52)	2022		4,842.88	15					
7/1/2023	07372-17-DOLLY	CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TUG DOLLY	2022		3,907.38	15					
7/1/2023	07635-22-FURN	CHAIRS AND ACCESSORIES	2022		13,430.10	15					
7/1/2023	07598-22-BOREB	CLIMAX BORING BAR	2022		17,747.09	15					

7/1/2023 07468-20-MACH	CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873.24	15
7/1/2023 07433-19-HOIST	CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,034.94	20
7/1/2023 01715-77-MISEQ	CRANES (10)	2022	13,656.10	20
7/1/2023 07518-21-FURN	CUBICLES FOR SERVICE AREA	2022	14,027.71	15
7/1/2023 07334-16-WASH	CUDA PARTS WASHER	2022	344.38	15
7/1/2023 07456-19-SIGNS	DIRECTIONAL SIGNS FOR RENO STORE	2022	9,405.82	15
7/1/2023 02306-80-DYNEQ	DYNAMOMETER	2022	4,675.69	7
7/1/2023 07551-22-SECUR	ELECTRICAL EQUIPMENT FOR CAMERA SECURITY SYSTEM	2022	32,574.90	7
7/1/2023 07387-18-SWEP1	ELGIN SWEEPER MODIFICATIONS	2022	6,796.16	15
7/1/2023 07342-16-COOL	ENGINE COOLING/AFTER COOLER WATER COLUMN	2022	1,011.54	15
7/1/2023 07372-17-DOLL1	FABRICATE DYNO CARTS	2022	3,355.82	15
7/1/2023 07610-22-FIBER	FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,642.92	15
7/1/2023 07632-22-TSTR	FLASH POINT TESTER	2022	28,096.99	15
7/1/2023 07565-21-LFTTK	FORKLIFT-CE009325-DP50N1	2022	36,938.25	15
7/1/2023 07570-21-LFTTK	FORKLIFT-CE012408-GP30N5	2022	23,200.95	15
7/1/2023 07571-21-LFTTK	FORKLIFT-CE012409-GP30N5	2022	23,200.95	15
7/1/2023 07576-21-LFTTK	FORKLIFT-CE013869-GC35K	2022	41,659.59	15
7/1/2023 07561-21-LFTTK	FORKLIFT-CE07194-DP50CN1-D	2022	9,638.00	15
7/1/2023 07489-20-RAMP	FREE STANDING YARD RAMP	2022	21,378.50	15
7/1/2023 07339-16-PUMP	HEAVY DUTY PUMP FOR MART WASHER	2022	1,227.91	15
7/1/2023 07338-16-BENCH	HYDRAULIC CYLINDER HONING BENCH	2022	14,090.92	15
7/1/2023 07549-21-WKST	IT WORKSTATION	2022	22,203.31	15
7/1/2023 07369-17-LATHE	LABLOND ENGINE LATHE	2022	6,906.50	15
7/1/2023 07606-22-TOOL	LOW CLEARANCE STEALTH-2 TOOLING	2022	11,578.14	7
7/1/2023 07347-16-TESTR	MAGNAFLUX SYSTEM FOR NDT TESTING	2022	8,338.44	7
7/1/2023 07438-19-MART1	MART WASHER-BELONGS TO 07438	2022	85,515.70	15
7/1/2023 07438-19-MART	MART WASHER-PMW 812G	2022	259,442.30	15
7/1/2023 07391-18-SOS	METROHM 874 OVEN & 803 PUMP STIRRER	2022	12,528.28	15
7/1/2023 07477-20-TRCTR	MILLER 3 WHEEL TRACTOR-100 AMP	2022	21,223.82	15
7/1/2023 07547-21-WILDR	MILLER TIG WELDER	2022	9,412.75	15
7/1/2023 07383-18-COMP	MOBILE EPIPHANY-TRACKING SOFTWARE-CRC	2022	48,646.44	15
7/1/2023 07337-16-CART	MOBILE HYDRAULIC CART	2022	2,331.23	15
7/1/2023 07367-17-SWEEP	MODEL 800 POWER RIDER SWEEPER	2022	13,531.05	15
7/1/2023 07374-17-SOS	MULTITEK-TESTING EQUIPMENT	2022	22,836.10	7
7/1/2023 07601-22-BATTR	NEW BATTERY FOR CE006103	2022	9,974.63	7
7/1/2023 07583-21-CHRG	NEW CHARGING STATIONS FOR RENO RENTAL	2022	27,463.62	15
7/1/2023 N0678-19-DYNO	NEW ENGINE DYNO	2022	309,785.23	7
7/1/2023 07358-16-SIGN	NEW SIGN FOR RENO STORE	2022	903.13	15
7/1/2023 07356-16-SIGN	NEW SIGNAGE FOR RENO STORE	2022	2,446.63	15
7/1/2023 07528-21-FURN	OFFICE CHAIRS AND NEW BUILD OUT FOR GREY BUILDING	2022	7,754.12	15
7/1/2023 07619-22-FURN	OFFICE FURNITURE FOR 605 GLENDALE	2022	17,532.59	15
7/1/2023 N0654-16-SOS	OIL EXPRESS 4 FTR WITH OIL DILUTION SYSTEM	2022	12,594.14	15
7/1/2023 07582-21-RACK	PALLET RACKING	2022	15,775.38	15
7/1/2023 07394-18-SOS	PERKIN ELMER AVO 500 OILS CONFIGURATION	2022	100,868.51	15
7/1/2023 07375-17-PUMP	PORTABLE FRESH AIR PUMP	2022	2,038.89	15
7/1/2023 07336-16-DYNO	PUMP FOR ENGINE DYNO	2022	848.09	7
7/1/2023 07609-22-RACKS	RACKING-PALLET POSITIONS	2022	13,230.71	15
7/1/2023 N0671-18-COMP	RENO RENOVATION COMPUTERS PHASE 1B	2022	3,327.77	3

7/1/2023	N0669-18-FURN	RENO RENOVATION F&F PHASE 1B	2022		2,992.56	15		
7/1/2023	N0670-18-EQUIP	RENO RENOVATION M&E PHASE 1B	2022		133,278.78	15		
7/1/2023	N0677-18-MACH	RENO RENOVATION-M&E	2022		586,364.69	15		
7/1/2023	N0658-16-EQMT	RENO RENOVATION-NEW BUILDING EQUIPMENT	2022		278,411.21	15		
7/1/2023	N0659-16-FURN	RENO RENOVATION-NEW BUILDING FURN & FIX	2022		30,364.83	15		
7/1/2023	N0676-18-FURN	RENO RENOVATION-F&F	2022		216,771.53	15		
7/1/2023	07520-21-GUNS	RF GUNS FOR WAREHOUSE	2022		61,337.86	7		
7/1/2023	N0621-13-AIRC	ROOF TOP PACKAGE UNIT-AIRCONDITIONER	2022		321.87	Real		
7/1/2023	07416-19-SWEEP	S10 ELECTRIC SWEEPER	2022		6,192.16	15		
7/1/2023	07551-21-SECUR	SECURITY SYSTEM-JOHNSON CONTROLS	2022		376,649.34	7		
7/1/2023	07359-17-SOS	SPECTRO UNF Q200 PARTICLE COUNTER	2022		5,039.99	7		
7/1/2023	07579-21-SOS	SVM 3001 SMART VISCOMETER	2022		85,134.37	7		
7/1/2023	07333-16-SCRUB	TENNANT T12 RIDER SCRUBBER	2022		635.51	15		
7/1/2023	07431-19-TORQW	TORQUE WRENCH 1IN SQ DR	2022		5,979.82	7		
7/1/2023	07430-19-TORQW	TORQUE WRENCH 3/4IN SQ DR	2022		4,698.41	7		
7/1/2023	07368-17-TORQ	TORQUE WRENCH CALIBRATION TOOLING	2022		2,322.23	7		
7/1/2023	07432-19-TOW	TOW TUG HANDLER	2022		10,352.95	15		
7/1/2023	07429-19-LIFT	TOYOTA FORKLIFT 98RU23	2022		30,695.16	15		
7/1/2023	07343-16-PRESS	TRACK PRESS-RECONDITIONED	2022		1,735.59	15		
7/1/2023	07479-20-LFTTK	USED FORKLIFT-CE011749	2022		28,569.93	15		
7/1/2023	07511-21-LTV	LTV-CE012127-2-SEAT MULE CART	2022		6,065.97	15		
7/1/2023	07512-21-LTV	LTV-CE012129-2-SEAT MULE CART	2022		6,343.00	15		
7/1/2023	N0683-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022		26,848.84	15		
7/1/2023	N0693-20-FURN	VARIOUS FURNITURE AND FIXTURES	2022		119,059.43	15		
7/1/2023	N0682-20-EQUIP	VARIOUS MACHINERY AND EQUIPMENT	2022		1,765,119.05	15		
7/1/2023	07516-21-VIDMR	VIDMARS FOR KITTING	2022		114,103.53	15		
7/1/2023	07455-19-WHLTL	WHEEL DISASSEMBLY UP ENDER	2022		29,944.06	15		
7/1/2023	N0693-21-FURN	WORK TABLES FOR SERVICE	2022		8,999.74	15		
7/1/2023	07350-16-TORQ	WTC MACHINERY TORQUE GUN PACKAGE	2022		20,273.58	7		
7/1/2023	07474-20-WRNCH	WTC TRACK WRENCH AND ACCESSORIES	2022		110,330.02	7		
7/1/2023	07517-21-RACK	YARD RACKING	2022		39,505.51	15		
7/1/2024	CE006212	REACH FORKLIFT 12,000LB 55' LIFT	2022	ODHW00915	68,531.83	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE005920	DOZER D6N LGP / D5-17	2022	OPBA02541	131,420.10	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006282	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	OEMB00945	115,505.90	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006161	420 BACKHOE LOADER	2022	OHWC00384	61,066.16	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006932	316 / 317 EXCAVATOR W/CAB	2022	ODZW02329	83,017.22	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	0LJ200779	45,625.12	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE006880	450 BACKHOE LOADER	2022	0HJRP00515	107,797.34	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007217	314 EXCAVATOR W/THUMB & CAB	2022	0ZJTO1744	101,088.95	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007015	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EMB02360	180,889.68	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0KJP01852	205,092.49	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	0MLJ00156	78,097.00	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007367	335 EXCAVATOR W/THUMB & CAB	2022	0KNE00699	170,585.87	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007324	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	0HJRP00603	99,398.34	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007859	305.5 MINI EX W/THUMB	2022	0CCS00217	97,959.00	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007829	REACH FORKLIFT 6,000LB 42' LIFT	2022	0CRS02928	48,501.76	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007871	REACH FORKLIFT 9,000LB 43' LIFT	2022	0ML800579	68,703.91	15	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE007951		2022	0MLJ00450	78,680.00	15	15 CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE008588	305.5 MINI EX W/THUMB	2022	0CR504664	55,339.84	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009220	308 MINI EX W/THUMB & CAB	2022	0FJX09754	82,729.44	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	0NMLJ00611	95,214.37	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008912	302.7 MINI EX	2022	0LJT01488	33,598.65	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	03T600628	495,266.88	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009449	980 WHEEL LOADER	2022	0NKK210414	291,301.91	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	0HJLR00760	136,487.50	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009432	ARTICULATED TRUCK 745	2022	03T600622	390,512.35	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009515	DOZER D6K / D3-12	2022	0KWZ03062	119,920.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009679	335 EXCAVATOR W/CAB	2022	0SGJ20128	200,789.85	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009629	239 CTL W/CAB	2022	0BL901810	37,883.09	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	02B200298	25,751.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	02B200297	24,047.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009400	DOZER D6T LGP / D6-20	2022	0MH700792	263,394.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	UR001118	UTV/JOB CART 2 SEAT DIESEL	2022	0PJD200275	10,667.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009593	336 EXCAVATOR W/THUMB	2022	0TZA20280	208,233.53	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009327	ARTICULATED TRUCK 745	2022	03T600933	364,439.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0GMS00167	292,009.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0GMS00168	249,058.47	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EJA02074	304,696.88	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010311	307.5 MINI EX W/CAB	2022	0GWT00330	95,768.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010241	307.5 MINI EX W/THUMB	2022	0GWT00371	92,581.09	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010244	307.5 MINI EX W/THUMB	2022	0GWT00379	90,116.40	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	0TH900555	96,289.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010268	303.5 MINI EX W/THUMB	2022	0JWY05252	42,458.17	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	0KJH00186	150,480.25	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010470	305.5 MINI EX W/CAB&THUMB	2022	0CR507652	53,893.94	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010396	239 CTL	2022	0BL903390	31,476.06	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010669	308 MINI EX W/CAB	2022	0G800327	94,668.24	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010668	308 MINI EX W/CAB	2022	0G800323	92,807.08	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0J3R07741	194,942.59	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010420	MOTOR GRADER 140 / 150-15	2022	0N9D01584	322,749.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010291	ARTICULATED TRUCK 740	2022	03T800125	424,608.98	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	0NML502070	122,419.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010295	ARTICULATED TRUCK 740	2022	03T800138	423,327.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010298	ARTICULATED TRUCK 740	2022	03T800140	337,047.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010844	DOZER D8T	2022	0AWW400694	528,831.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	51400592	74,210.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	0NMLJ01101	108,792.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011004	PM312 COLD PLANER "NO DAY RENTALS"	2022	0NMX00111	313,511.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010732	335 EXCAVATOR W/CAB	2022	0SGJ20780	270,870.02	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010693	DOZER D6T / D6-20	2022	0RBP00365	368,158.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	0GNB00137	129,783.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	0EJAC3260	297,860.20	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	0ML502506	138,234.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE010975	420 BACKHOE LOADER W/CAB	2022	0HWC05824	90,582.60	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011523	236 SSL	2022	0BGZ04488	32,528.78	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011562	307.5 MINI EX W/CAB	2022	0GWT01544	90,520.62	15	CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE011488	ARTICULATED TRUCK 745	2022	03T602163	425,647.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011487	ARTICULATED TRUCK 745	2022	03T602215	442,278.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011261	301.7 MINI EX	2022	0JH702905	29,315.03	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011510	301.7 MINI EX	2022	0JH703152	28,456.03	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011837	336 EXCAVATOR W/CAB	2022	0PKS01515	300,409.05	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017188	330 EXCAVATOR W/CAB	2022	0LHW00370	270,680.28	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE011493	226 SSL W/CAB	2022	0DX800355	27,301.61	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012796	DOZER D5K / D3-12	2022	0KW203014	94,620.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013879	259 / 255-05 CTL W/CAB	2022	0CWX08502	53,646.92	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE012647	305.5 MINI EX W/THUMB	2022	06G602608	77,053.65	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013180	ARTICULATED TRUCK 745	2022	03T601810	467,631.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013178	ARTICULATED TRUCK 745	2022	03T601483	413,284.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013185	ARTICULATED TRUCK 745	2022	03T601501	407,255.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013198	ARTICULATED TRUCK 745	2022	03T601186	340,218.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	0C5600129	59,465.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00431	116,066.70	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00430	110,278.96	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013046	ARTICULATED TRUCK 740	2022	03T800515	492,368.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	0P5600515	156,777.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013271	308 MINI EX W/CAB	2022	0G5604105	117,644.66	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	0PWP00778	146,514.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014270	320 EXCAVATOR W/THUMB & CAB	2022	0YBM00296	127,761.22	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013755	305.5 MINI EX W/CAB&THUMB	2022	06G604355	83,865.63	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013915	DOZER D4K / D2-14	2022	0KKM00291	143,139.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014582	335 EXCAVATOR W/THUMB & CAB	2022	0SGJ20887	260,975.50	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE013653	301.7 MINI EX	2022	0JH705885	29,433.77	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014196	307.5 MINI EX W/THUMB	2022	0JH706861	30,725.63	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014132	307.5 MINI EX W/THUMB	2022	0GWF02768	97,790.87	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014340	315 EXCAVATOR W/CAB	2022	0WXX11754	156,785.50	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014128	ARTICULATED TRUCK 745	2022	03T603370	496,728.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014942	302.7 MINI EX	2022	0CZ601748	43,368.13	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014129	ARTICULATED TRUCK 745	2022	03T603382	505,939.00	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015051	315 EXCAVATOR W/CAB	2022	0WXX20593	164,415.05	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	0KKF00376	195,378.45	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014658	REACH FORKLIFT 6,000LB 42" LIFT	2022	0T6900400	107,294.19	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	0K602298	50,106.01	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	0KC602337	49,016.51	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014843	PNEUMATIC ROLLER/COMPACTOR CW24 75" DRUM	2022	0AL300461	143,977.27	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015543	307.5 MINI EX W/CAB	2022	0GWF0703144	82,840.73	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015146	307.5 MINI EX W/THUMB	2022	0GWF0703030	75,468.17	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	0BX903851	97,425.91	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE014661	REACH FORKLIFT 9,000LB 43" LIFT	2022	0T7400339	133,236.62	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015474	304 MINI EX W/THUMB & CAB	2022	0AN401042	55,310.84	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015433	DOZER D8T	2022	0AW401654	744,789.90	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040054	415 SKIP LOADER	2022	0H6L00488	99,727.61	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040145	DOZER D4K / D2-14	2022	0KKM04129	150,462.82	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE040139	310 EXCAVATOR W/CAB & THUMB	2022	0GWF02893	131,485.77	15	CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015953	349/352 EXCAVATOR	2022	0KXH00225	443,621.68	15	CAT Equipment	This is Rental Equipment on the Lot

7/1/2024 CE017447	299 CTL W/CAB	2022	OBX905462	94,000.00	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	64100549	45,717.77	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015288	415 SKIP LOADER	2022	0H6L00471	85,356.26	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040255	302.7 MINI EX	2022	OCZ603343	48,787.05	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040254	302.7 MINI EX	2022	OCZ603341	48,760.59	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040176	303.5 MINI EX	2023	0RE902293	46,210.68	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016413	980 WHEEL LOADER	2023	0XDJ01061	431,717.12	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016762	308 MINI EX W/THUMB & CAB	2023	0CG807960	126,738.36	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016771	236 SSL W/CAB	2023	0KXL02275	51,128.13	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016770	236 SSL W/CAB	2023	0KXL02274	51,122.13	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016543	349/352 EXCAVATOR	2023	0KXH10061	509,602.63	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040186	ARTICULATED TRUCK 745	2023	03T605900	635,086.31	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	0M5R00307	115,514.94	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016035	DOZER D9T	2023	0JC200336	#####	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040238	430 BACKHOE LOADER W/CAB	2023	0H8W00823	147,756.02	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040358	304 MINI EX W/THUMB & CAB	2023	0AN402087	66,370.38	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016728	289 / 265-05 CTL W/CAB	2023	0JX914969	80,423.11	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016697	ARTICULATED TRUCK 730	2023	03T303206	489,467.72	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040505	302.7 MINI EX W/CAB	2023	OCZ604363	50,328.13	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE017044	305.5 / 306 MINI EX W/CAB	2023	0G6609190	84,897.22	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016626	315 EXCAVATOR W/CAB	2023	0WKKX30442	204,583.23	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040473	305.5 MINI EX W/CAB&THUMB	2023	0G6609256	84,423.40	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040476	305.5 MINI EX W/CAB&THUMB	2023	0G6609257	84,418.63	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE047159	DOUBLE DRUM ROLLER 67" CB54/CB10	2023	0PWP01065	160,122.71	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE016335	950 WHEEL LOADER W/FUSION3RD -JOYSTICK	2023	0J1S04978	311,662.67	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040660	340 EXCAVATOR W/CAB	2023	0GDDZ10237	359,465.10	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040587	305.5 MINI EX W/CAB&THUMB	2023	0G6609330	86,113.71	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040783	226 SSL W/CAB	2023	0EK502343	47,263.23	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040656	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	0HNP00311	446,837.99	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040663	966 WHEEL LOADER	2023	0MT/R00655	427,895.07	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040876	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	64301070	28,519.61	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040718	DOZER D7-17	2023	0CM900409	662,992.91	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	0GNB00411	177,703.23	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040744	966 WHEEL LOADER	2023	0MT/R00726	417,565.89	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040850	MOTOR GRADER 140 / 150-15	2023	0EB301051	454,221.98	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040850	966 WHEEL LOADER	2023	0MT/R00795	432,186.74	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040613	REACH FORKLIFT 9,000LB 43" LIFT, CAB	2023	0T7400862	172,145.55	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040821	980 WHEEL LOADER	2023	0WFX01402	540,901.60	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE040905	236 SSL W/CAB	2023	0R4D00280	53,811.76	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE041019	815 SOIL COMPACTOR	2023	0JST00265	556,149.84	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE017975	926 WHEEL LOADER	2023	0WEL03520	215,743.08	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE041391	GROUP1	2023	0FL700689	69,109.44	15 CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE005316	SCISSOR LIFT ELECTRIC 32'	2022	GS3214A--11811	11,753.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	300127587	24,452.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	GS4615A--13611	11,272.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	Z30N15--16342	24,837.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE006321	MOTOR GRADER 65E (NORAM)	2022	65ET10043	89,589.40	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	GTH1513B--7	108,631.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot

7/1/2024 CE007669	SCISSOR LIFT RT 26', 68-69"	2022	GS6916F-9291	23,603.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008137	SCISSOR LIFT ELECTRIC 19'	2022	22106552	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008136	SCISSOR LIFT ELECTRIC 19'	2022	22106561	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	S60H-36825	59,550.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	Z40NN-4683	36,920.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008173	SCISSOR LIFT RT 40', 69"	2022	GS69F-11930	32,131.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE008644	SCISSOR LIFT ELECTRIC 19'	2022	22116606	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012066	TRENCHROLLER COMPACTOR (BMP6500)	2022	101720128509	13,159.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	S85XCH-298	86,744.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	37012277	30,402.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE009158	SCISSOR LIFT ELECTRIC 19'	2022	22125775	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE009153	SCISSOR LIFT ELECTRIC 19'	2022	22125763	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE009148	SCISSOR LIFT ELECTRIC 19'	2022	22125760	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE009145	SCISSOR LIFT ELECTRIC 19'	2022	22125759	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE009144	SCISSOR LIFT ELECTRIC 19'	2022	22125756	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	AT35A05705	24,996.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	Z30NF-20264	30,427.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012334	SCISSOR LIFT RT 26', 68-69"	2022	37014120	23,864.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	16907825	9,361.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	16306199	7,404.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	F-3568	1,997.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	412186	40,714.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE012783	REACH FORKLIFT 10,000LB 55 LIFT	2022	160088789	113,925.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE013052	TX525 WALK BEHIND SSL	2022	407569624	24,460.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	16200190	9,410.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	16100601	10,178.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	210818	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014090	ROCK GRIZZLY SCREEN 10 FT	2022	210407	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE013802	WATER TRAILER 500	2022	5VUTW1327MF	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE013806	WATER TRAILER 500	2022	5VUTW1323MF	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014357	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K21100	50,628.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014761	SMALL PLATE COMPACTORS, M/C8	2022	G-17059	1,613.50	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014154	WATER TRAILER 500	2022	5VUTW1329NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014155	WATER TRAILER 500	2022	5VUTW1325NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014153	WATER TRAILER 500	2022	5VUTW1320NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014170	WATER TRAILER 500	2022	5VUTW1328NP	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014411	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K22033	54,036.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014412	WATER STAND TANK 12000 (MPT/VALEW)	2022	WT12K22036	54,036.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015741	WALK BEHIND TRENCHER	2022	APJ0000400	10,667.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014174	WATER TRAILER 500	2022	5VUTW1328NP	7,896.28	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20120	46,708.85	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015618	SCISSOR LIFT RT 32-33', 68-69"	2022	GS69F-20126	46,683.56	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015000	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA573NE	14,145.20	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014993	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA573NE	13,977.74	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014996	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA579NE	13,935.04	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014994	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA575NE	14,039.16	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE014951	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA573NE	13,917.34	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024 CE015606	SCISSOR LIFT RT 26', 68-69"	2022	GS69F-20189	42,277.91	15 Non-CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	CE015016	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA572NE	14,089.84	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015005	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA572NE	15,684.84	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015006	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA574NE	15,724.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015011	UTV/JOB CART 4 SEAT GAS	2022	3NSMAA576NE	14,259.34	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015624	BOOM LIFT STR 80-85' (DIESEL)	2022	S85XCH-3562	158,173.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	G568P-20474	47,109.81	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015686	SCISSOR LIFT RT 32-33', 68-69"	2022	G568P-20469	47,063.31	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015325	SL3730 SSL *37-7/8" WIDE*	2023	SA1200611	26,308.54	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10603	14,578.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017019	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10600	14,578.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10594	14,578.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	B6-6E10592	14,578.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	203448	31,356.07	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205715	18,873.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205709	18,873.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205737	18,873.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015678	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	GS46P-205733	18,873.72	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE016476	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	160124291	167,508.31	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-2366	79,302.69	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015635	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-2377	79,074.88	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	Z62H-5382	114,707.68	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	GS68P-21242	48,726.36	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015637	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	Z4525XCF-2381	79,224.88	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015737	BOOM LIFT DUAL FUEL ARTIC 34'	2023	Z34F-14682	56,914.29	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015730	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	Z60H-3794	107,597.04	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	Z34F-14680	56,755.15	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2022	1FVHCYCY2H-	106,455.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWF07JC	74,459.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD5JC	68,116.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD9JC	83,270.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 4000	2022	3ALHCYFE1KD	87,627.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 5CYD	2022	3ALHCYFE9JD	73,878.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD3JC	67,415.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 4000	2022	3ALHCYFEXLD	96,868.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD7KJ	91,989.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD0KJ	74,761.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	1FDFX7DCOND	72,069.54	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	TRAILER 10TST	2022	1JKTST107NMK	10,772.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	WATER TRUCK 2000	2022	3ALACWFD7PT	102,497.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD8PT	103,752.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 5CYD	2022	3ALACWFD9NJ	90,945.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	TRAILER 10TST	2022	1JKTST108PMK	11,814.02	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - GAS	2022	1DST1522PXN17	50,715.87	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - GAS	2022	1DST1522P7N17	50,718.37	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B12420U	SMALL EQUIPMENT TRAILER	2022	5631F1419MMC	4,338.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - DIESEL	2022	1DST1522P0N17	1,759.87	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	VACUUM TRAILER - DIESEL	2022	1DST1522P9N17	64,891.93	15 Non-CAT Equipment	This is Rental Equipment on the Lot
7/1/2024	B15205R	FELLING FT-12 DUMP TRAILER	2023	5FTBD172XR1C	13,961.20	15 Non-CAT Equipment	This is Rental Equipment on the Lot

7/1/2024	B15205R	WATER TRUCK 4000	2023	3ALHCYFE3PD	151,885.14	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024	B15205R	SMALL EQUIPMENT TRAILER	2023	5631F1724PMO	6,967.89	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024	B15205R	SMALL EQUIPMENT TRAILER	2023	5631T1614PMO	6,311.90	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024	B15205R	DUMP TRUCK 10CYD (CLASS B REQUIRED)	2023	1FVHCYFE9RH	163,126.56	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
7/1/2024	B15205R	TRAILER 12TST	2022	1JKTST125PMK	12,168.42	VEH	Licensed/Plated Vehic This is Rental Equipment on the Lot
Estimated for Computers based on site inspection			2022		124,500		3 Based on Site Tour
Estimated for tablets based on site inspection			2022		83,500		3 Based on Site Tour

Tax Year 2024/2025									
ASSET #	ASSET DESCRIPTION	YEAR ACQUIRED	G/L ACCT # IF HERE, HOWEVER, JUSTIONS > 7/1/2024	G/L ACCOUNT	ACQUISITION COST	GROUP	TMA NOTES	TMA Comments	
N0621-13-AIR ROOF TOP PACKAGE UNIT-AIRCONDITIONER		2022			322	Real			
07556-21-MH(2018 JAYCO MODEL 232RBV JAY FLIGHT SLX-TR		2022			20,002	VEH			
N0671-18-COI RENO RENOVATION COMPUTERS PHASE 1B		2022			3,328	3			
07431-19-TOR TORQUE WRENCH 1 IN SQ DR		2022			5,980	7			
07430-19-TOR TORQUE WRENCH 3/4 IN SQ DR		2022			4,698	7			
07368-17-TOR TORQUE WRENCH CALIBRATION TOOLING		2022			2,322	7			
07350-16-TOR WTC MACHINERY TORQUE GUN PACKAGE		2022			20,274	7			
07474-20-WRT WTC TRACK WRENCH AND ACCESSORIES		2022			110,330	7			
07551-21-SEC SECURITY SYSTEM-JOHNSON CONTROLS		2022			376,649	7			
07359-17-SOS SPECTRO LNF Q200 PARTICLE COUNTER		2022			5,040	7			
07579-21-SOS SVM 3001 SMART VISCOMETER		2022			85,134	7			
07586-22-SOS 2 PERKIN ELMER LPC500 PARTICLE COUNTERS		2022			194,791	7			
07445-19-TOC 992G & 993K TOOLING		2022			24,888	7			
07360-17-SOS (2) SPECTRO LASERNET FINES Q220 PARTICLE C		2022			20,981	7			
07325-16-SOS (3) CANNON MINI QV-X VISCOMETERS		2022			1,828	7			
07476-20-WRT 1 1/2 SQ DRIVE TORQUE WRENCH		2022			6,617	7			
07368-17-TOR ADDITIONAL TOOLING FOR 07368		2022			1,068	7			
07471-20-COI BADGE PRINTER		2022			4,065	7			
07393-18-SOS BIODIESEL ANALYZER		2022			11,415	7			
07551-22-SEC ELECTRICAL EQUIPMENT FOR CAMERA SECURI		2022			32,575	7			
07339-16-PUP HEAVY DUTY PUMP FOR MART WASHER		2022			1,228	15			
07606-22-TOC LOW CLEARANCE STEAL TH-2 TOOLING		2022			11,578	7			
07347-16-IES MAGNAFLUX SYSTEM FOR NDT TESTING		2022			8,338	7			
N0678-19-DYN NEW ENGINE DYNO		2022			309,785	7			
07391-18-SOS METROHM 874 OVEN & 803 PUMP STIRRER		2022			12,528	15			
07374-17-SOS MULTITEK-TESTING EQUIPMENT		2022			22,836	7			
07601-22-BAT NEW BATTERY FOR CE006103		2022			9,975	7			
07375-17-PUP PORTABLE FRESH AIR PUMP		2022			2,039	15			
07336-16-DYN PUMP FOR ENGINE DYNO		2022			848	7			
07609-22-RAC RACKING-PALLET POSITIONS		2022			13,231	15			
07583-21-CH NEW CHARGING STATIONS FOR RENO RENTAL		2022			27,464	15			
07477-20-TRC MILLER 3 WHEEL TRACTOR-100 AMP		2022			21,224	15			
07547-21-WLT MILLER TIG WELDER		2022			9,413	15			
07383-18-COI MOBILE EPIPHANY-TRACKING SOFTWARE-CRC		2022			48,646	15			
07337-16-CAR MOBILE HYDRAULIC CART		2022			2,331	15			

07367-17-SWF MODEL 800 POWER RIDER SWEEPER	2022	13,531	15
07358-16-SIG1 NEW SIGN FOR RENO STORE	2022	903	15 207
07356-16-SIG1 NEW SIGNAGE FOR RENO STORE	2022	2,447	15 207
07528-21-FUR OFFICE CHAIRS AND NEW BUILD OUT FOR GREY	2022	7,754	15
07619-22-FUR OFFICE FURNITURE FOR 605 GLENDALE	2022	17,533	15
N0654-16-SOC OIL EXPRESS 4 FTIR WITH OIL DILUTION SYSTEM	2022	12,594	15
07582-21-RAC PALLET RACKING	2022	15,775	15
07394-18-SOS PERKIN ELMER AVIO 500 OILS CONFIGURATION	2022	100,869	15
07438-19-MAF MART WASHER-BELONGS TO 07438	2022	85,516	15
07438-19-MAF MART WASHER-PMW 812G	2022	259,442	15
07338-16-BEN HYDRAULIC CYLINDER HONING BENCH	2022	14,091	15
07549-21-WK3 IT WORKSTATION	2022	22,203	15
07369-17-LATI LAB/OND ENGINE LATHE	2022	6,907	15
07387-18-SWF ELGIN SWEEPER MODIFICATIONS	2022	6,796	15
07342-16-COC ENGINE COOLING/AFTER COOLER WATER COLL	2022	1,012	15
07372-17-DOI FABRICATE DYNO CARTS	2022	3,356	15
07610-22-FIBE FIBER BACKBONE FOR SECURITY SYSTEM	2022	49,643	15
07632-22-TST FLASH POINT TESTER	2022	28,097	15
07565-21-LFT FORKLIFT-CE009325-DP50N1	2022	36,938	15
07570-21-LFT FORKLIFT-CE012408-GP30N5	2022	23,201	15
07571-21-LFT FORKLIFT-CE012409-GP30N5	2022	23,201	15
07576-21-LFT FORKLIFT-CE013869-GC35K	2022	41,660	15
07561-21-LFT FORKLIFT-CE07194-DP50CN1-D	2022	9,638	15
07489-20-RAV FREE STANDING YARD RAMP	2022	21,379	15
07581-21-BAT BATTERY FOR ELECTRIC FORKLIFT-S/N FN48748	2022	9,931	15
N0653-16-AIR/ AIR COMPRESSOR	2022	4,458	15
07419-19-AIR/ AIR COMPRESSOR FOR EPG-PUMP	2022	6,276	15
07413-19-TAN ARGON TANK	2022	14,782	15
07370-17-UPE BUSHMAN UPENDER MODEL RT-18000N	2022	9,877	15
01745-77-BIN/ CABINETS (52)	2022	4,843	15
07372-17-DOI CART CADDY HEAVY DUTY CHAIN DRIVE-TOW TI	2022	3,907	15
07635-22-FUR CHAIRS AND ACCESSORIES	2022	13,430	15
07598-22-BOF CLIMAX BORING BAR	2022	17,747	15
07468-20-MAC CLIMAX MODEL BB3000 PORTABLE MACHINE	2022	5,873	15
07433-19-HOI CRANE HOIST FOR 5 TON BRIDGE CRANE	2022	20,035	20
01715-77-MIS/ CRANES (10)	2022	13,656	20 207
07518-21-FUR CUBICLES FOR SERVICE AREA	2022	14,028	15
07334-16-WAC CUDA PARTS WASHER	2022	344	15
07456-19-SIG1 DIRECTIONAL SIGNS FOR RENO STORE	2022	9,406	15
02306-80-DYN DYNAMOMETER	2022	4,676	7
07357-16-EXH 10 TON KONE-BRAKE ASSEMBLY AND RECTIFIER	2022	1,187	15
07501-20-PRE 100 FIELD TRACK PRESS	2022	18,267	15
07420-19-SIG1 11X11 WALL LOGO SIGN	2022	16,361	15
07555-21-CH/ 14 REFURBISHED HERMAN MILLER CHAIRS	2022	10,131	15
07421-19-SIG2 5X20 CAT DEALER WALL SIGNS	2022	12,126	15 207
07335-16-MIS/ 2 MILLER CAPTURE 5 FUME EXTRACTORS	2022	893	15
07580-21-WLT 2 MILLER DIMENSION 650 WELDERS	2022	32,554	15
07369-17-LATI ADDITIONAL EQUIPMENT FOR 07369	2022	1,452	15

07351-17-FRA ADDITIONAL EQUIPMENT FOR FRAC TANK	2022				5,076	15	
07389-18-LFT 2007 CAT GP40K1FORKLIFT	2022				7,648	15	
07351-16-FRA 2007 FRAC TANK	2022				5,134	15	
B0699-21-RAC 3 RACKING BAYS INSIDE 11 RACKING BAYS IN Y	2022				25,568	15	
N0663-17-RAC 49.75 LINEAR FEET OF 8 HIGH RACKING	2022				3,105	15	
07519-21-CNT 8 X 40 CONTAINER	2022				9,517	15	
07495-20-PRE 80 TON ROLL BED PRESS	2022				26,573	15	
07333-16-SCR TENNANT T12 RIDER SCRUBBER	2022				636	15	
07517-21-RAC YARD RACKING	2022				39,506	15	
07416-19-SWE S10 ELECTRIC SWEEPER	2022				6,192	15	
07432-19-TOW TUG HANDLER	2022				10,353	15	
07429-19-LIFT TOYOTA FORKLIFT 9BRU23	2022				30,695	15	
07343-16-PRE TRACK PRESS-RECONDITIONED	2022				1,736	15	
07479-20-LFT USED FORKLIFT -CE011749	2022				28,570	15	
07511-21-UTV UTV-CE012127-2 SEAT MULE CART	2022				6,066	15	
07512-21-UTV UTV-CE012129-2 SEAT MULE CART	2022				6,343	15	
N0683-20-FUF VARIOUS FURNITURE AND FIXTURES	2022				26,849	15	
N0693-20-FUF VARIOUS FURNITURE AND FIXTURES	2022				119,059	15	
N0682-20-EQ VARIOUS MACHINERY AND EQUIPMENT	2022				1,765,119	15	
07516-21-VIDI VIDMARS FOR KITTING	2022				114,104	15	
07455-19-WHI WHEEL DISASSEMBLY UP ENDER	2022				29,944	15	
N0693-21-FUF WORK TABLES FOR SERVICE	2022				9,000	15	
N0669-18-FUF RENO RENOVATION F&F PHASE 1B	2022				2,993	15	
N0670-18-EQ RENO RENOVATION M&E PHASE 1B	2022				133,279	15	
N0677-18-MA RENO RENOVATION-M&E	2022				586,365	15	
N0658-16-EQ RENO RENOVATION-NEW BUILDING EQUIPMENT	2022				278,411	15	
N0659-16-FUF RENO RENOVATION-NEW BUILDING FURN & FIX	2022				30,365	15	
N0676-18-FUF RENO RENOVATION-F&F	2022				216,772	15	
07520-21-GUN RF GUNS FOR WAREHOUSE	2022				61,338	7	
07668-23-WEL BORE TECH WELDER	2023				34,081	15	
7683 PLATFORM AND GATE FOR SERVICE	2023				27,614	15	
7682 2 STEAM CLEANERS	2023				44,348	15	
7690 SIGNAGE FOR STORE	2023				36,556	15	
7685 ANALEX POL TOTAL FERROUS ANALYZER	2023				26,679	15	
7686 UPS EQUIPMENT	2023				18,705	15	
7682A INSTALLATION OF 2 STEAM CLEANERS	2023				16,234	15	
7695 EDDY LOAD UNIT	2024				84,552	15	
7703 SECURITY VIDEO SYSTEM	2024				229,535	7 7?	
7702 TRIVISC VISCOMETER ROBOTIC SAMPLER	2024				22,194	5 7?	
7701 1 POL AND 1 PELICAN CASE	2024				15,501	15	
7706 PRESS BOXES	2024				18,496	15	
7704 AIR COMPRESSOR	2024				18,076	15	
7709 DIGITIZE CRC COMPONENT ASSEMBLY GUIDE AI	2024				126,960	3 3?	
CE005212 REACH FORKLIFT 12,000LB 55' LIFT	2022	B15200R	ODHW00915		68,531.83	15	This is Rental Equipment on the Lot
CE005920 DOZER D6N LGP / D5-17	2022	B12500F	0PBA02541		131,420.10	15	This is Rental Equipment on the Lot
CE006282 950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EMB00945		115,505.90	15	This is Rental Equipment on the Lot
CE006161 420 BACKHOE LOADER	2022	B15200R	0HWC00384		61,066.16	15	This is Rental Equipment on the Lot
CE006932 316 / 317 EXCAVATOR W/CAB	2022	B15200R	0DZW02329		83,017.22	15	This is Rental Equipment on the Lot

CE007202	REACH FORKLIFT 5,500LB 19' LIFT	2022	B15200R	01JK200779	45,625.12	15	CAT Equipment	This is Rental Equipment on the Lot
CE006880	450 BACKHOE LOADER	2022	B15200R	04JHR00515	107,797.34	15	CAT Equipment	This is Rental Equipment on the Lot
CE007015	314 EXCAVATOR W/THUMB & CAB	2022	B15200R	02JT01744	101,088.95	15	CAT Equipment	This is Rental Equipment on the Lot
CE007217	950 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EMB02360	180,889.68	15	CAT Equipment	This is Rental Equipment on the Lot
CE007455	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0KJP01852	205,092.49	15	CAT Equipment	This is Rental Equipment on the Lot
CE007613	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00156	78,097.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE007367	335 EXCAVATOR W/THUMB & CAB	2022	B12500F	0KNE00699	170,585.87	15	CAT Equipment	This is Rental Equipment on the Lot
CE007324	450 BACKHOE LOADER	2022	B15200R	04JHR00603	99,398.34	15	CAT Equipment	This is Rental Equipment on the Lot
CE007859	SMOOTH SINGLE DRUM ROLLER 66" CS44	2022	B15200R	0CS300217	97,959.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE007829	305.5 MINI EX W/THUMB	2022	B15200R	0CFS02928	48,501.76	15	CAT Equipment	This is Rental Equipment on the Lot
CE007871	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R	0ML800579	68,703.91	15	CAT Equipment	This is Rental Equipment on the Lot
CE007951	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00450	78,680.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE008588	305.5 MINI EX W/THUMB	2022	B15200R	0CR504664	55,339.84	15	CAT Equipment	This is Rental Equipment on the Lot
CE009220	308 MINI EX W/THUMB & CAB	2022	B15200R	0FJX09754	82,729.44	15	CAT Equipment	This is Rental Equipment on the Lot
CE008844	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ00611	95,214.37	15	CAT Equipment	This is Rental Equipment on the Lot
CE008912	302.7 MINI EX	2022	B15200R	04JHR00628	33,598.65	15	CAT Equipment	This is Rental Equipment on the Lot
CE009429	ARTICULATED WATER TRUCK 740/745 8K TANK	2022	B12500F	03T600628	495,266.88	15	CAT Equipment	This is Rental Equipment on the Lot
CE009449	980 WHEEL LOADER	2022	B12500F	0MK210414	291,301.91	15	CAT Equipment	This is Rental Equipment on the Lot
CE008986	450 BACKHOE LOADER W/CAB & THUMB	2022	B15200R	04JHR00760	136,487.50	15	CAT Equipment	This is Rental Equipment on the Lot
CE009432	ARTICULATED TRUCK 745	2022	B12500F	03T600622	390,512.35	15	CAT Equipment	This is Rental Equipment on the Lot
CE009515	DOZER DSK / D3-12	2022	B15200R	0KKW203062	119,920.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE009259	335 EXCAVATOR W/CAB	2022	B12500F	0SGJ20128	200,789.85	15	CAT Equipment	This is Rental Equipment on the Lot
CE009679	239 CTL W/CAB	2022	B15200R	0BL901810	37,883.09	15	CAT Equipment	This is Rental Equipment on the Lot
CE008693	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	B15200R	02B200298	25,751.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE008692	DOUBLE DRUM ROLLER 39" CB22/CB2.5	2022	B15200R	02B200297	24,047.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE009400	DOZER D6T LGP / D6-20	2022	B12500F	0MH700792	263,394.00	15	CAT Equipment	This is Rental Equipment on the Lot
UHR00118	UTV/JOB CART 2 SEAT DIESEL	2022	B15200R	0PD200275	10,667.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE009593	336 EXCAVATOR W/THUMB	2022	B12500F	07ZA20280	208,233.53	15	CAT Equipment	This is Rental Equipment on the Lot
CE009327	ARTICULATED TRUCK 745	2022	B12500F	03T600933	364,439.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE009588	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0GMS00167	292,009.13	15	CAT Equipment	This is Rental Equipment on the Lot
CE009587	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0GMS00168	249,058.47	15	CAT Equipment	This is Rental Equipment on the Lot
CE009873	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EJA02074	304,686.88	15	CAT Equipment	This is Rental Equipment on the Lot
CE010311	307.5 MINI EX W/CAB	2022	B15200R	0GWW700330	95,768.62	15	CAT Equipment	This is Rental Equipment on the Lot
CE010241	307.5 MINI EX W/THUMB	2022	B15200R	0GWW700371	92,581.09	15	CAT Equipment	This is Rental Equipment on the Lot
CE010244	307.5 MINI EX W/THUMB	2022	B15200R	0GWW700379	90,116.40	15	CAT Equipment	This is Rental Equipment on the Lot
CE010210	REACH FORKLIFT 8,800LB 24' LIFT, CAB	2022	B15200R	0TH900055	96,289.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE010268	303.5 MINI EX W/THUMB	2022	B15200R	0JWV705252	42,458.17	15	CAT Equipment	This is Rental Equipment on the Lot
CE010148	450 BACKHOE LOADER W/CAB & THUMB	2022	B15200R	0KJH00186	150,480.25	15	CAT Equipment	This is Rental Equipment on the Lot
CE010470	305.5 MINI EX W/CAB&THUMB	2022	B15200R	0CR507652	53,893.94	15	CAT Equipment	This is Rental Equipment on the Lot
CE010396	239 CTL	2022	B15200R	0BL903390	31,476.06	15	CAT Equipment	This is Rental Equipment on the Lot
CE010669	308 MINI EX W/CAB	2022	B15200R	0GSG800327	94,668.24	15	CAT Equipment	This is Rental Equipment on the Lot
CE010668	308 MINI EX W/CAB	2022	B15200R	0GSG800323	92,807.08	15	CAT Equipment	This is Rental Equipment on the Lot
CE010416	938 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B15200R	03JR07741	194,942.59	15	CAT Equipment	This is Rental Equipment on the Lot
CE010420	MOTOR GRADER 140 / 150-15	2022	B12500F	0N9D01584	322,749.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE010291	ARTICULATED TRUCK 740	2022	B12500F	03T800125	424,608.98	15	CAT Equipment	This is Rental Equipment on the Lot
CE010033	REACH FORKLIFT 10,000LB 55' LIFT	2022	B15200R	0ML502070	122,419.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE010295	ARTICULATED TRUCK 740	2022	B12500F	03T800138	423,327.00	15	CAT Equipment	This is Rental Equipment on the Lot
CE010298	ARTICULATED TRUCK 740	2022	B12500F	03T800140	337,047.00	15	CAT Equipment	This is Rental Equipment on the Lot

CE010844	DOZER D8T	2022	B12500F	0AW400694	528,831.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010705	SMOOTH SINGLE DRUM ROLLER 50" CS34	2022	B15200R	51400592	74,210.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010047	REACH FORKLIFT 9,000LB 43' LIFT	2022	B15200R	0MLJ01101	108,792.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011004	PM312 COLD PLANER *NO DAY RENTALS*	2022	B12500F	0NJX00111	313,511.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010732	335 EXCAVATOR W/CAB	2022	B12500F	0SGJ20780	270,870.02	15 CAT Equipment	This is Rental Equipment on the Lot
CE010693	DOZER D6T / D6-20	2022	B12500F	0RBP00365	368,158.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010863	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2022	B15200R	0GNB00137	129,783.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE010948	966 WHEEL LOADER W/FUSION & 3RD VALVE	2022	B12500F	0EJA03260	297,860.20	15 CAT Equipment	This is Rental Equipment on the Lot
CE010037	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2022	B15200R	0ML502506	138,234.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE010975	420 BACKHOE LOADER W/CAB	2022	B15200R	0HWC05824	90,582.60	15 CAT Equipment	This is Rental Equipment on the Lot
CE011523	236 SSL	2022	B15200R	0BGZ04488	32,528.78	15 CAT Equipment	This is Rental Equipment on the Lot
CE011562	307.5 MINI EX W/CAB	2022	B15200R	0GW701544	90,520.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE011488	ARTICULATED TRUCK 745	2022	B12500F	03T602163	425,647.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011487	ARTICULATED TRUCK 745	2022	B12500F	03T602215	442,278.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE011261	301.7 MINI EX	2022	B15200R	0JHT02905	29,315.03	15 CAT Equipment	This is Rental Equipment on the Lot
CE011510	301.7 MINI EX	2022	B15200R	0JHT03152	28,456.03	15 CAT Equipment	This is Rental Equipment on the Lot
CE011837	336 EXCAVATOR W/CAB	2022	B12500F	0DKS01515	300,409.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE017188	330 EXCAVATOR W/CAB	2022	B12322U	0LHW00370	270,680.28	15 CAT Equipment	This is Rental Equipment on the Lot
CE011493	226 SSL W/CAB	2022	B15200R	0DX800355	27,301.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE012796	DOZER D5K / D3-12	2022	B12320U	0KW203014	94,620.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013879	259 / 255-05 CTL W/CAB	2022	B12320U	0CWN908502	53,646.92	15 CAT Equipment	This is Rental Equipment on the Lot
CE012647	305.5 MINI EX W/THUMB	2022	B15200R	06G602608	77,053.65	15 CAT Equipment	This is Rental Equipment on the Lot
CE013180	ARTICULATED TRUCK 745	2022	B12322U	03T601810	467,631.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013178	ARTICULATED TRUCK 745	2022	B12322U	03T601483	413,284.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013185	ARTICULATED TRUCK 745	2022	B12322U	03T601501	407,255.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013198	ARTICULATED TRUCK 745	2022	B12322U	03T601186	340,218.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013536	DOUBLE DRUM ROLLER 84" CB64/CB15	2022	B12500F	0CS600129	59,465.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013562	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PW/P00431	116,066.70	15 CAT Equipment	This is Rental Equipment on the Lot
CE013561	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PW/P00430	110,278.96	15 CAT Equipment	This is Rental Equipment on the Lot
CE013046	ARTICULATED TRUCK 740	2022	B12500F	03T800515	492,368.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE013748	PAD FOOT ROLLER SINGLE 84" DRUM CP56	2022	B12500F	0P5600515	156,777.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE013271	308 MINI EX W/CAB	2022	B15200R	0GG804105	117,644.66	15 CAT Equipment	This is Rental Equipment on the Lot
CE013721	DOUBLE DRUM ROLLER 79" CB54XW/CB13	2022	B12500F	0PW/P00778	146,514.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014270	320 EXCAVATOR W/THUMB & CAB	2022	B12320U	0YBM00296	127,761.22	15 CAT Equipment	This is Rental Equipment on the Lot
CE013755	305.5 MINI EX W/CAB&THUMB	2022	B15200R	06G604355	83,865.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE013915	DOZER D4K / D2-14	2022	B15200R	0XKM00291	143,139.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014582	335 EXCAVATOR W/THUMB & CAB	2022	B12322U	0SGJ20887	260,975.50	15 CAT Equipment	This is Rental Equipment on the Lot
CE013653	301.7 MINI EX	2022	B15200R	0JHT05895	29,433.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE014196	301.7 MINI EX W/THUMB	2022	B15200R	0JHT06881	30,725.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE014132	307.5 MINI EX W/THUMB	2022	B15200R	0GW702768	97,790.87	15 CAT Equipment	This is Rental Equipment on the Lot
CE014340	315 EXCAVATOR W/CAB	2022	B15200R	0MWCX11754	156,785.50	15 CAT Equipment	This is Rental Equipment on the Lot
CE014128	ARTICULATED TRUCK 745	2022	B12500F	03T603370	496,728.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE014942	302.7 MINI EX	2022	B15200R	0CZ601748	43,388.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE014129	ARTICULATED TRUCK 745	2022	B12500F	03T603382	505,939.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE015051	315 EXCAVATOR W/CAB	2022	B15200R	0MWCX20593	164,415.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE014727	DOZER D1-12 W/MASTICATING HEAD	2022	B15200R	0XKF00376	195,378.45	15 CAT Equipment	This is Rental Equipment on the Lot
CE014658	REACH FORKLIFT 6,000LB 42' LIFT	2022	B15200R	0T6900400	107,294.19	15 CAT Equipment	This is Rental Equipment on the Lot
CE015539	246 SSL W/CAB & HIGH FLOW/H3	2022	B15200R	0KC602298	50,106.01	15 CAT Equipment	This is Rental Equipment on the Lot

CE015431	246 SSL W/CAB & HIGH FLOW/H3	2022	B15200R	0KC602337	49,016.51	15 CAT Equipment	This is Rental Equipment on the Lot
CE014843	PNEUMATIC ROLLER/COMPACTOR CW34 75" DRI	2022	B12500F	0AL300481	143,977.27	15 CAT Equipment	This is Rental Equipment on the Lot
CE015543	307.5 MINI EX W/CAB	2022	B15200R	0GW703144	82,840.73	15 CAT Equipment	This is Rental Equipment on the Lot
CE015146	307.5 MINI EX W/THUMB	2022	B15200R	0GW703030	75,468.17	15 CAT Equipment	This is Rental Equipment on the Lot
CE016029	299 CTL W/CAB & XHP HIGH FLOW	2022	B12320U	0B9X03851	97,425.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE014661	REACH FORKLIFT 9,000LB 43" LIFT	2022	B15200R	077400339	133,236.62	15 CAT Equipment	This is Rental Equipment on the Lot
CE015474	304 MINI EX W/THUMB & CAB	2022	B15200R	0AN401042	55,310.84	15 CAT Equipment	This is Rental Equipment on the Lot
CE015433	DOZER D8T	2022	B12500F	0AAV401654	744,789.90	15 CAT Equipment	This is Rental Equipment on the Lot
CE040054	415 SKIP LOADER	2022	B15200R	0H6L00488	99,727.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE040145	DOZER D4K / D2-14	2022	B15200R	0XKM04129	150,462.82	15 CAT Equipment	This is Rental Equipment on the Lot
CE040139	310 EXCAVATOR W/CAB & THUMB	2022	B15200R	0GWT02893	131,485.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE015953	349/352 EXCAVATOR	2022	B12500F	0KXH00225	443,621.68	15 CAT Equipment	This is Rental Equipment on the Lot
CE017447	299 CTL W/CAB	2022	B15200R	0BX905462	94,000.00	15 CAT Equipment	This is Rental Equipment on the Lot
CE015858	DOUBLE DRUM ROLLER 47" CB24/CB2.7	2022	B15200R	64100549	45,717.77	15 CAT Equipment	This is Rental Equipment on the Lot
CE015288	415 SKIP LOADER	2022	B15200R	0H6L00471	85,356.26	15 CAT Equipment	This is Rental Equipment on the Lot
CE040255	302.7 MINI EX	2022	B15200R	0C2603343	48,787.05	15 CAT Equipment	This is Rental Equipment on the Lot
CE040254	302.7 MINI EX	2022	B15200R	0C2603341	48,760.59	15 CAT Equipment	This is Rental Equipment on the Lot
CE040176	303.5 MINI EX	2023	B15200R	0RE902293	46,210.68	15 CAT Equipment	This is Rental Equipment on the Lot
CE016762	980 WHEEL LOADER	2023	B12322U	0XDJ01061	431,717.12	15 CAT Equipment	This is Rental Equipment on the Lot
CE016413	308 MINI EX W/THUMB & CAB	2023	B15200R	0DG807960	126,738.36	15 CAT Equipment	This is Rental Equipment on the Lot
CE016771	236 SSL W/CAB	2023	B15200R	0KXL02275	51,128.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE016770	236 SSL W/CAB	2023	B15200R	0KXL02274	51,122.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE016543	349/352 EXCAVATOR	2023	B12500F	0KXH10061	509,602.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE040186	ARTICULATED TRUCK 745	2023	B12500F	03T605900	635,086.31	15 CAT Equipment	This is Rental Equipment on the Lot
CE040107	DOUBLE DRUM ROLLER 59" CB44/CB7	2023	B12500F	0M5R00307	115,514.94	15 CAT Equipment	This is Rental Equipment on the Lot
CE016035	DOZER D9T	2023	B15200R	0JC200336	1,214,430.78	15 CAT Equipment	This is Rental Equipment on the Lot
CE040238	430 BACKHOE LOADER W/CAB	2023	B15200R	0H8W00823	147,756.02	15 CAT Equipment	This is Rental Equipment on the Lot
CE040358	304 MINI EX W/THUMB & CAB	2023	B15200R	0AN402087	66,370.38	15 CAT Equipment	This is Rental Equipment on the Lot
CE016728	289 / 265-05 CTL W/CAB	2023	B15200R	0JX914969	80,423.11	15 CAT Equipment	This is Rental Equipment on the Lot
CE016697	ARTICULATED TRUCK 730	2023	B12500F	03T303206	489,467.72	15 CAT Equipment	This is Rental Equipment on the Lot
CE040505	302.7 MINI EX W/CAB	2023	B15200R	0C2604363	50,328.13	15 CAT Equipment	This is Rental Equipment on the Lot
CE017044	305.5 / 306 MINI EX W/CAB	2023	B15200R	0EG609190	84,897.22	15 CAT Equipment	This is Rental Equipment on the Lot
CE016626	315 EXCAVATOR W/CAB	2023	B15200R	0WVK30442	204,583.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040473	305.5 MINI EX W/CAB&THUMB	2023	B15200R	0EG609256	84,423.40	15 CAT Equipment	This is Rental Equipment on the Lot
CE040476	DOBLE DRUM ROLLER 67" CB54/THUMB	2023	B15200R	0EG609257	84,418.63	15 CAT Equipment	This is Rental Equipment on the Lot
CE017159	950 WHEEL LOADER W/FUSION/3RD -JOYSTICK	2023	B12500F	0PW01065	160,122.71	15 CAT Equipment	This is Rental Equipment on the Lot
CE016335	340 EXCAVATOR W/CAB	2023	B12500F	0J1S04978	311,662.67	15 CAT Equipment	This is Rental Equipment on the Lot
CE040680	305.5 MINI EX W/CAB&THUMB	2023	B15200R	0GDDZ10237	359,465.10	15 CAT Equipment	This is Rental Equipment on the Lot
CE040587	226 SSL W/CAB	2023	B15200R	0EG609630	86,113.71	15 CAT Equipment	This is Rental Equipment on the Lot
CE040783	966 WHEEL LOADER W/FUSION & 3RD VALVE	2023	B15200R	0EK502343	47,263.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040656	966 WHEEL LOADER	2023	B12500F	0HNP00311	446,837.99	15 CAT Equipment	This is Rental Equipment on the Lot
CE040663	DOUBLE DRUM ROLLER 35" CB14/CB1.7/CB1.8	2023	B12500F	0M7R00655	427,895.07	15 CAT Equipment	This is Rental Equipment on the Lot
CE040718	DOZER D7-17	2023	B15200R	64301070	28,519.61	15 CAT Equipment	This is Rental Equipment on the Lot
CE017147	PAD FOOT ROLLER SINGLE 66" DRUM CP44	2023	B12500F	0CM900409	662,992.91	15 CAT Equipment	This is Rental Equipment on the Lot
CE040744	966 WHEEL LOADER	2023	B12500F	0GMB00411	177,703.23	15 CAT Equipment	This is Rental Equipment on the Lot
CE040895	MOTOR GRADER 140 / 150-15	2023	B12500F	0M7R00726	417,565.89	15 CAT Equipment	This is Rental Equipment on the Lot
CE040850	966 WHEEL LOADER	2023	B12500F	0EB301051	454,221.98	15 CAT Equipment	This is Rental Equipment on the Lot
			B12500F	0M7R00795	432,186.74	15 CAT Equipment	This is Rental Equipment on the Lot

CE040613	REACH FORKLIFT 9,000LB 43' LIFT, CAB	2023	B15200R	0TT7400862	172,145.55	15 CAT Equipment	This is Rental Equipment on the Lot
CE040821	980 WHEEL LOADER	2023	B12500F	0WFX01402	540,901.60	15 CAT Equipment	This is Rental Equipment on the Lot
CE040905	236 SSL W/CAB	2023	B15200R	0R4D00280	53,811.76	15 CAT Equipment	This is Rental Equipment on the Lot
CE041019	815 SOIL COMPACTOR	2023	B12500F	0J5T00265	556,149.84	15 CAT Equipment	This is Rental Equipment on the Lot
CE012975	926 WHEEL LOADER	2023	B12320U	0WEL03520	215,743.08	15 CAT Equipment	This is Rental Equipment on the Lot
CE041391	GROUP1	2023	B15200R	0FL700689	69,109.44	15 CAT Equipment	This is Rental Equipment on the Lot
CE005316	SCISSOR LIFT ELECTRIC 32'	2022	CE005316	GS3214A-118180	11,753.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE005923	BOOM LIFT STR 40-45' (DIESEL)	2022	CE005923	300127587	24,452.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006009	SCISSOR LIFT ELECTRIC WIDE DECK 32'	2022	CE006009	GS4615A-136169	11,272.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006032	BOOM LIFT ELECTRIC ARTIC 30'	2022	CE006032	Z30N15-16342	24,837.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006321	MOTOR GRADER 65E (NORAM)	2022	CE006321	66ET10043	89,589.40	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE006868	REACH FORKLIFT 15,000LB 44' LIFT	2022	CE006868	GTH1513B-7	108,631.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE007669	SCISSOR LIFT RT 26', 68-69"	2022	CE007669	GS6916F-9291	23,603.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008137	SCISSOR LIFT ELECTRIC 19'	2022	CE008137	22106552	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008136	SCISSOR LIFT ELECTRIC 19'	2022	CE008136	22106551	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008161	BOOM LIFT STR 60-65' (DIESEL)	2022	CE008161	SG0H-36825	59,550.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008165	BOOM LIFT ELECTRIC ARTIC 40'	2022	CE008165	Z40NN-4683	36,920.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008173	SCISSOR LIFT RT 40', 69"	2022	CE008173	GS69F-11930	32,131.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE008644	SCISSOR LIFT ELECTRIC 19'	2022	CE008644	101720128509	7,267.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012066	TRENCHROLLER COMPACTOR (BMP8500)	2022	CE012066	SS5XCH-298	13,159.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012027	BOOM LIFT STR 80-85' (DIESEL)	2022	CE012027	37012277	86,744.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012012	SCISSOR LIFT RT 32-33', 68-69"	2022	CE012012	22125775	30,402.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009158	SCISSOR LIFT ELECTRIC 19'	2022	CE009158	22125775	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009153	SCISSOR LIFT ELECTRIC 19'	2022	CE009153	22125769	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009148	SCISSOR LIFT ELECTRIC 19'	2022	CE009148	22125763	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009145	SCISSOR LIFT ELECTRIC 19'	2022	CE009145	22125760	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE009144	SCISSOR LIFT ELECTRIC 19'	2022	CE009144	22125759	7,545.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012057	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2022	CE012057	AT35A05705	24,996.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012030	BOOM LIFT ELECTRIC ARTIC 30'	2022	CE012030	Z30NF-20264	30,427.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012334	SCISSOR LIFT RT 26', 68-69"	2022	CE012334	37014120	23,864.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011436	SCISSOR LIFT ELECTRIC MICRO 19'	2022	CE011436	16907825	9,361.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011432	SCISSOR LIFT ELECTRIC 1330SE	2022	CE011432	16306199	7,404.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE011981	RAMMER/JUMPING JACK, MTX70, BT65	2022	CE011981	F-3568	1,997.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012601	BROOM RIDE ON CRT350, RCT350, CAB	2022	CE012601	412186	40,714.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE012783	REACH FORKLIFT 10,000LB 55' LIFT	2022	CE012783	160088789	113,925.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013052	TX525 WALK BEHIND SSL	2022	CE013052	407959624	24,460.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013389	SCISSOR LIFT ELECTRIC, MICRO13XD	2022	CE013389	16200190	9,410.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013212	SCISSOR LIFT ELECTRIC MICRO 19XD	2022	CE013212	16100601	10,178.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014091	ROCK GRIZZLY SCREEN 10 FT	2022	CE014091	210818	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014090	WATER TRAILER 500	2022	CE014090	210407	7,299.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013802	WATER TRAILER 500	2022	CE013802	5VUTW1327MP0005	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE013806	WATER TRAILER 500	2022	CE013806	5VUTW1323MP0005	7,195.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014357	WATER STAND TANK 12000 (MPT/VALEW)	2022	CE014357	WT12K21100	50,628.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014761	SMALL PLATE COMPACTORS, MVC88	2022	CE014761	G-17059	1,613.50	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014154	WATER TRAILER 500	2022	CE014154	5VUTW1329NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014155	WATER TRAILER 500	2022	CE014155	5VUTW1325NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014153	WATER TRAILER 500	2022	CE014153	5VUTW1320NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot
CE014170	WATER TRAILER 500	2022	CE014170	5VUTW1328NP0002	7,439.00	15 Non-CAT Equipment	This is Rental Equipment on the Lot

CE014411	WATER STAND TANK 12000 (MPTVALEW)	2022	CE014411	WT12K22033	54,036.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014412	WALK BEHIND TRENCHER	2022	CE014412	WT12K22036	54,036.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015741	WATER TRAILER 500	2022	CE015741	APJ0000400	10,667.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014174	SCISSOR LIFT RT 32-33', 68-69"	2022	CE014174	5VUTW1328NP0007	7,896.28	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015616	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015616	GS69F-20120	46,708.85	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015000	UTV/JOB CART 4 SEAT GAS	2022	CE015000	GS69F-20126	46,683.56	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014993	UTV/JOB CART 4 SEAT GAS	2022	CE014993	3NSMA4573NE3095E	14,145.20	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014996	UTV/JOB CART 4 SEAT GAS	2022	CE014996	3NSMA4573NE3109C	13,977.74	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014994	UTV/JOB CART 4 SEAT GAS	2022	CE014994	3NSMA4579NE31353	13,935.04	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE014951	UTV/JOB CART 4 SEAT GAS	2022	CE014951	3NSMA4575NE3095E	14,039.16	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015606	SCISSOR LIFT RT 26', 68-69"	2022	CE015606	3NSMA4573NE31403	13,917.34	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015016	UTV/JOB CART 4 SEAT GAS	2022	CE015016	GS69F-20189	42,277.91	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015005	UTV/JOB CART 4 SEAT GAS	2022	CE015005	3NSMA4570NE31411	14,089.84	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015006	UTV/JOB CART 4 SEAT GAS	2022	CE015006	3NSMA4572NE3140E	15,684.84	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015011	BOOM LIFT STR 80-85' (DIESEL)	2022	CE015011	3NSMA4574NE31952	15,724.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015624	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015624	3NSMA4576NE31953	14,259.34	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015687	SCISSOR LIFT RT 32-33', 68-69"	2022	CE015687	S85XCH-3562	158,173.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015686	SL3730 SSL *37-7/8" WIDE*	2022	CE015686	GS69F-20474	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015325	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE015325	SA1200611	47,109.81	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017015	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017015	B6-6E10603	26,308.54	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017014	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017014	B6-6E10600	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017016	AIR COMPRESSOR 110CFM-TOWABLE	2023	CE017016	B6-6E10594	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017025	BROOM RIDE ON 3 WHEEL, OPEN ROPS	2023	CE017025	B6-6E10592	14,578.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015671	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015671	GS46P-205715	31,356.07	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015677	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015677	GS46P-205709	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015670	SCISSOR LIFT ELECTRIC WIDE DECK 26'	2023	CE015670	GS46P-205737	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015678	REACH FORKLIFT 10,000LB 55' LIFT, CAB	2023	CE015678	GS46P-205733	18,873.72	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE016476	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	CE016476	160124291	167,508.31	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015633	BOOM LIFT ARTIC 40-45' (DIESEL)	2023	CE015633	Z4525XCF-2365	79,302.59	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015638	BOOM LIFT ARTIC 60-65' (DIESEL)	2023	CE015638	Z4525XCF-2377	79,074.88	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015619	SCISSOR LIFT RT 32-33', 68-69"	2023	CE015619	Z62H-5382	114,707.68	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015637	BOOM LIFT DUAL FUEL ARTIC 34'	2023	CE015637	Z4525XCF-2381	48,726.36	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015730	BOOM LIFT DUAL FUEL ARTIC 34'	2023	CE015730	Z34F-14682	56,914.29	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE015736	BOOM LIFT DUAL FUEL ARTIC 34'	2023	CE015736	Z60H-3794	107,597.04	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017675	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017675	Z34F-14680	56,755.15	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017673	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017673	AT35A10140	37,748.58	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017674	WAREHOUSE FORKLIFT 5-6K, 3 STAGE	2024	CE017674	AT35A009102	34,604.18	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017583	LIGHT TOWER (RENTAL SERVICES)	2024	CE017583	AT35A00882	33,217.98	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017582	LIGHT TOWER (RENTAL SERVICES)	2024	CE017582	47-005349	12,759.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017581	LIGHT TOWER (RENTAL SERVICES)	2024	CE017581	47-005346	12,607.14	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017580	LIGHT TOWER (RENTAL SERVICES)	2024	CE017580	47-005345	12,523.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017578	LIGHT TOWER (RENTAL SERVICES)	2024	CE017578	47-005344	12,531.14	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017577	LIGHT TOWER (RENTAL SERVICES)	2024	CE017577	47-005329	12,523.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017576	LIGHT TOWER (RENTAL SERVICES)	2024	CE017576	47-005328	12,515.64	15 Non-CAT Equipment This is Rental Equipment on the Lot
				47-005327	12,527.14	15 Non-CAT Equipment This is Rental Equipment on the Lot

CE017846	BOOM LIFT ELECTRIC, ARTIC, 40'	2024	CE017846	300313592	69,711.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017821	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	CE017821	GRT-3106	16,186.62	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017819	SCISSOR LIFT ELECTRIC, GR20, 20MVL	2024	CE017819	GRT-3103	16,101.31	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017800	SCISSOR LIFT ELECTRIC, WIDE DECK 32'	2024	CE017800	GS32P-207666	23,838.70	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017788	SCISSOR LIFT ELECTRIC, 26'	2024	CE017788	GS32P-211046	19,889.10	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE018048	ROCK GRIZZLY SCREEN 12 FT	2024	CE018048	GS46P-240424	23,769.60	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017798	SCISSOR LIFT ELECTRIC, WIDE DECK 32'	2024	CE017798	GS46P-207675	23,769.60	15 Non-CAT Equipment This is Rental Equipment on the Lot
CE017799	SCISSOR LIFT ELECTRIC, WIDE DECK 32'	2024	CE017799	1FVHCYCY2HHJF74	106,455.00	15 Non-CAT Equipment This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 100CYD (CLASS B REQUIRED)	2022	CE008039	3ALACWFD7JDJ334	74,459.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE008057	3ALACWFD5JDJ336	68,116.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 50CYD	2022	CE008066	3ALACWFD9DJL733	83,270.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE008953	3ALACWFD9DKG86	87,627.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2022	CE009091	3ALHCYFE1KDKG86	73,878.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 50CYD	2022	CE009126	3ALHCYFE9JDJL737	67,415.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 4000	2022	CE009135	3ALHCYFEXLDLL262	96,868.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2022	CE011828	3ALACWFD7KDKG88	91,989.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE012200	1FDXF7DCOND0F003	72,069.54	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 50CYD	2022	CE013613	1JKTST107NM01904	10,772.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 10TST	2022	CE013938	3ALACWFD7PDNM3	102,497.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 2000	2022	CE014247	3ALACWFD8PDNM3	103,752.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 50CYD	2022	CE014253	3ALACWFD9DNDL8C	90,945.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 50CYD	2022	CE014256	1JKTST108PM01960	11,814.02	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 10TST	2022	CE015554	1DST522PXN170212	50,715.87	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - GAS	2022	CE015555	1DST522P7N170211	50,718.37	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - GAS	2022	CE015595	5631F1419MM00046	4,338.00	Licensed/Plated Veh This is Rental Equipment on the Lot
B12420U	SMALL EQUIPMENT TRAILER	2022	CE015832	1DST522P9N170212	13,961.20	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	VACUUM TRAILER - DIESEL	2022	CE015833	5FTBD172XR101485	64,891.93	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	FELLING FT-12 DUMP TRAILER	2023	CE015990	3ALHCYFE3PDNV73	151,885.14	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	WATER TRUCK 4000	2023	CE016066	5631F1724PM00091C	6,967.89	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	SMALL EQUIPMENT TRAILER	2023	CE016886	5631T1614PM00092C	6,311.90	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 100CYD (CLASS B REQUIRED)	2023	CE017443	1FVHCYFE9RHUT65	163,126.56	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	DUMP TRUCK 50CYD	2024	CE015086	3ALACWFD9PDNM3	84,225.22	Licensed/Plated Veh This is Rental Equipment on the Lot
B15205R	TRAILER 12TST	2022	CE014525	1JKTST125PM001952	12,168.42	Licensed/Plated Veh This is Rental Equipment on the Lot
Estimated for Computers based on site inspection				2022	124,500	3 Based on Site Tour
Estimated for tablets based on site inspection				2022	83,500	3 Based on Site Tour

EXHIBIT B

EXHIBIT B



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Las Vegas, Nevada 89119
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GEORGE KELESIS
Chair, Nevada Tax Commission
SHELLIE HUGHES
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4600 Kietzke Lane, Suite L235
Reno, NV 89502
Phone: (775) 687-9999
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December 18, 2023

Via Certified Mail and Email

Trent A. Tholen
President, Assessors' Association of Nevada
Douglas County Assessor
Douglas County Assessor's Office
P.O. Box 218
Minden, NV 89423
assessor@douglasnv.us

Re: Advisory Opinion No. 23-005 – Assessor's Association of Nevada

Dear Mr. Tholen:

On behalf of the Assessor's Association of Nevada ("AAN"), on September 18, 2023, you requested an advisory opinion as to "[w]hether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes under Nevada law." The AAN makes this request because there are renting and leasing businesses in Nevada, particularly United Rentals, that (citing to NRS 361.068) are exempting from taxation rental inventory that has not been rented but remains on-site and available for purchase. These businesses claim that such rental inventory is exempt because it is "personal property held for sale by a merchant." See NRS 361.068(1)(a). The AAN believes that these businesses misapply NRS 361.068(1)(a).

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department of Taxation ("Department"). Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations, facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

Issue

Whether machinery and equipment held in inventory by a business primarily engaged in renting or leasing is subject to personal property taxes or exempt from taxation under NRS 361.068(1)(a) when such machinery and equipment remains on-site and available for purchase.

Short Answer

When personal property is held both for sale and for lease, the taxpayer's primary purpose for holding the personal property will determine whether it is exempt from taxation under NRS 361.068.

Analysis

All real and personal property located in Nevada is subject to taxation unless an exemption applies. See NRS 361.045. Personal property includes all machines and machinery. NRS 361.030(h). Accordingly, machinery and equipment held for rent or lease is taxable as personal property unless an exemption applies.

Under NRS 361.068(1)(a), "[p]ersonal property held for sale by a merchant" is exempt from taxation. The statute is silent as to the treatment of personal property that is both for sale and for lease. However, Nevada courts have held that when personal property serves a dual purpose, the primary purpose of the property determines whether the property is taxable or exempt from taxation. See *Nevada Tax Comm'n v. Nevada Cement Co.*, 117 Nev. 960, 36 P.3d 418 (2001), *opinion reinstated on reh'g* (Dec. 12, 2001).¹ The primary purpose of personal property is determined by the primary purpose for which the taxpayer purchased the property. *Id.* Accordingly, the taxation of personal property that is held both for sale and for lease depends on whether the taxpayer primarily purchased the property to lease it or to sell it, which is a factual inquiry requiring investigation.

It is the taxpayer's burden to prove entitlement to an exemption. See *Campbell v. Nevada Tax Comm'n*, 109 Nev. 512, 516, 853 P.2d 717, 720 (1993). Further, under NRS 361.310, county assessors are charged with making diligent inquiry and examination to ascertain all the property within the county subject to tax. Therefore, pursuant to NRS 361.310, you may investigate whether personal property alleged to be both for sale and for lease is exempt from taxation under NRS 361.068(1)(a), and thereby require the taxpayers who are the subject of your request to meet their burden of proving entitlement to the exemption.

Conclusion

Whether personal property held for both sale and for lease is exempt from taxation as "[p]ersonal property held for sale by a merchant" under NRS 361.068(1)(a) requires a factual inquiry into the taxpayer's primary purpose for purchasing the property.

Sincerely,


Shellie Hughes
Executive Director

Please be advised that the opinions expressed herein are limited to the specific questions, facts, circumstances and transactions described in the information you provided in the correspondence submitted to the Department. Accordingly, this response is predicated upon the facts, specific information and representations provided to the Department in your correspondence and any assumptions based thereon. In the event any of the representations,

¹ Although the opinion in *Campbell v. Nevada Tax Comm'n* was in relation to the sales and use tax, we believe the same principal applies in relation to the personal property tax.

Trent A. Tholen
December 18, 2023
Page 3

facts or assumptions are incorrect, in whole or in part, one or more of the conclusions reached in this opinion might be adversely affected and the opinion is void. No reliance should be placed on this opinion for any purpose other than that described herein. Please be further advised that subsequent statutory or administrative rule changes or judicial interpretations of the statutes or rules upon which any opinion is based may subject similar future transactions to treatment other than that expressed herein. It should be noted that the conclusions reached in this opinion are not binding on any administrative body or any court of law, but rather these findings are the Department's interpretation of the applicable statutes, regulations, and case law.

1 **DeConcini McDonald Yetwin & Lacy, P.C.**

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5 *Attorneys for Petitioners*

6
7 **IN THE NEVADA STATE BOARD OF EQUALIZATION**

8 EMPIRE SOUTHWEST LLC, EMPIRE
SOUTHWEST LLC/CASHMAN
EQUIPMENT COMPANY,

9
10 Petitioners,

11 v.

12 ELKO COUNTY ASSESSOR, HUMBOLDT
COUNTY ASSESSOR AND WASHOE
COUNTY ASSESSOR

13
14 Respondents.

CASE NOS. 25-126, 25-127, 25-128, and
25-152

**PETITIONERS' COMBINED OPENING
BRIEF**

15 Petitioners (together "Empire"), through undersigned counsel, file this Combined Opening
16 Brief pursuant to NAC § 361.703(2). These appeals are for Empire's personal property located in
17 Respondents' counties. The appeals are the result of a performed audit. The arguments relating to
18 Empire's property are the same. Thus, only one brief will be filed.

19 **I. Summary of Case**

20 The appeals all relate to an auditor's determination that Empire's property, located on
21 Empire's lot on the July 1 valuation date, are subject to taxation pursuant to NRS § 361.159. In each
22 county, Empire submitted personal property declarations for property that was at a lessee's location,
23 hereafter called "in the field" on the July 1 valuation date. Those declarations listed the equipment
24

1 description, year acquired and – most importantly – full purchase price Empire paid for the
2 equipment.

3 The auditor chose to accept the declaration for “in the field” equipment. However, the
4 auditor then assessed tax against the equipment located in Empire’s yard that was not being leased
5 to anyone, hereafter “in the yard” on the July 1 valuation date. The auditor used the year acquired
6 and the full purchase price Empire paid for the equipment in the audit. Prior to the audit, Empire
7 had followed the same methodology for reporting equipment “in the field” and “in the yard” as its
8 predecessor Cashman Equipment Company.

9 **II. Legal Analysis**

10 A. Inventory is exempt from property tax.

11 Nevada statute states that all personal property, if not exempted by law, is presumed taxable
12 for property tax purposes. NRS § 361.045. The Nevada Constitution exempts business inventories
13 from property taxation. Art. X, Section 1(6). Nevada statute exempts “personal property held for
14 sale by a merchant.” NRS § 361.068 (1)(a). The Department of Taxation has issued an advisory
15 opinion (23-005 dated December 18, 2023) stating that property is considered as exempt inventory
16 if the primary purpose of the property is to be sold. Thus, sporadic rental of inventory does not
17 deprive the property of the exemption so long as the primary purpose is to sell the property. All
18 Empire equipment in the rental fleet is intended for and does end up being sold as used equipment.

19 The auditor recognized that any Empire equipment that was not available for rent was
20 exempt from property taxation. However, the auditor did not extend that same recognition to
21 Empire’s equipment that was held for rent if either the equipment was “in the field” on the July 1
22 valuation date or “in the yard” on that same day.

1 B. Empire has met all requirements for reporting taxable property.

2 Nevada statute envisions an exception where otherwise exempt property is put to non-
3 exempt use. The statute reads as follows:

4 **NRS 361.159 Exempt personal property subject to taxation if used in**
5 **business conducted for profit; exceptions.**

6 1. Except as otherwise provided in subsection 3, when personal property, or a
7 portion of personal property, which for any reason is exempt from taxation is leased,
8 loaned or otherwise made available to and used by a natural person, association or
9 corporation in connection with a business conducted for profit, the leasehold interest,
10 possessory interest, beneficial interest or beneficial use of any such lessee or user of
11 the property is subject to taxation to the extent the:

12 (a) Portion of the property leased or used; and

13 (b) Percentage of time during the fiscal year that the property is leased to the
14 lessee or used by the user, in accordance with NRS 361.2275,

15 can be segregated and identified. The taxable value of the interest or use must be
16 determined in the manner provided in subsection 3 of NRS 361.227 and in
17 accordance with NRS 361.2275. (emphasis added).

18 Initially, this statute applies to all exempt property, not just to business inventory items.
19 When property meets the exception's requirements, the statute provides a formula for taxing the
20 property. The formula looks at the portion of the property leased (how much of the exempt property
21 was leased), and then further looks at the duration of the lease (how long the exempt property was
22 leased). The determination of whether property meets the statute's requirements is made on July 1,
23 per NRS § 361.260 fixing the date. It is a snapshot in time. Property may have been outside Nevada
24 on June 30, or it may leave Nevada on July 2. However, if the property was in Nevada on July 1, it
is to be evaluated to determine its value for property tax purposes.

The statute states that exception only applies to property that "is leased." NRS § 361.159(1).
Thus, on July 1, if the property is leased on that day, the statute applies to make the property
taxable. Note the term "is leased" is different than "available for lease." This connotes the

Legislature’s intention to only have the exception apply when property, otherwise exempt from the property tax, is leased to a lessee on the July 1 valuation date. If the inventory is leased to some user on July 1, the exception applies to make the property taxable. If the inventory is not leased to some user on July 1, the exception does not apply, leaving the property exempt.

Supporting this analysis is the same statute’s calculation of the percentage of the property that is taxable. The calculation is based on the actual days the property “is leased to the lessee” in the fiscal year prior to the valuation date. Again, the Legislature’s use of the term “is leased” means the days when personal property is in the hands of the lessee, being used. It does not mean “may have been leased to a lessee.” The statute provides some flexibility in this percentage calculation requirement by stating the math must be done to the extent the leased use can be “segregated and identified.”

Empire is well aware of this statute and has been following its requirements since acquiring Cashman Equipment Company in 2022. Empire is following the statute’s requirements the same way that Cashman reported its property for decades without any Assessor pushback. For example, Empire reported to Washoe County all equipment that was “in the field” on July 1, 2024, using personal property account 2212804. Empire reported 204 separate equipment items. A spreadsheet utilized by Empire to report the equipment is attached as exhibit A hereto. For each item reported, there is a manual description, serial number, year acquired, acquisition cost, lessee name and lessee address.

If we took the first three items listed on the spreadsheet, we see the following items:

<u>Item</u>	<u>Year acquired</u>	<u>Acquisition cost</u>
PUMP 14-273	2022	66,710
SCISSORLIFT	2022	8,189
PUMP 15-002	2022	23,667

1 For the period July 1, 2023 to June 30, 2024 (hence the prior fiscal year the statute notes for
2 calculating the percentage that is taxable) these three items were “leased to the lessee” for 169, 90
3 and 104 days, or 46%, 25% and 28% of the fiscal year, respectively. Nevertheless, because it is not
4 feasible for Empire to track daily usage for several hundred pieces of equipment “in the field” for
5 the entire year, Empire reports 100% of the acquisition cost for each item as being subject to tax.
6 This reporting is to the county’s benefit because a far smaller percentage than 100% is deemed
7 taxable under the statute, but it is just a bear for Empire to calculate for each piece of equipment “in
8 the field” in every Nevada county – and Empire does lease equipment in every Nevada county.

9 C. The auditor’s conclusions disregard the statute’s requirements.

10 Despite the statute’s command that the exception to exemption only applies when exempt
11 property “is leased” on the July 1 valuation day, the auditor concluded that “available for lease” is
12 the equivalent of “is leased” found in the statute. This is a fundamental error that doomed the
13 auditor’s assessment. Not a single “in the yard” item should have been found taxable under the
14 statute. This error was compounded by the auditor’s failure to follow the statutory percentage
15 calculation by determining days “leased to the lessee” in the prior fiscal year. This would have
16 yielded percentages like 46%, 25% and 28% above. Instead, the auditor summarily concluded that
17 100% of all the “in the yard” property was taxable and 100% of the acquisition cost of that property
18 was to be taxed.

19 It is not entirely surprising that the auditor reached this conclusion. The auditor is based in
20 Arizona and there is no indication at all that the auditor conducted any legal research as to the
21 Nevada statutory requirements for the taxation of otherwise exempt personal property. The
22 obligation now falls on the State Board of Equalization to apply the undisputed facts to the clearly
23 written statute and conclude that all “in the yard” Empire property constitutes exempt inventory as it
24 was not leased on the July 1 valuation day (which is why the property was “in the yard” that day).

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1 Elko, NV 89801

2 Dated at this 11th day of the month of July of the year 2025.

3 /s/ Lexi Gonzales

Legal Assistant

4 DeConcini McDonald Yetwin & Lacy, PC

Tucson, Arizona

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EXHIBIT A

EXHIBIT A

Manual Description	Serial No.	Year Acquired	Acq Cost	Lessee/Lessor	Lessor Address or Asset Location	
PUMP	14-273	2022	66,710.54	ORPOWER 4 INC		6140
SCISSORLIFT	CE005984	2022	8,189.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
PUMP	15-002	2022	23,667.00	TEICHERT CONSTRUCTION RENO	SHA NEVA	
PUMP	15-021	2022	60,581.85	ORPOWER 4 INC		6140
SCISSORLIFT	CE006350	2022	6,557.00	D & D PLUMBING INC	1171 STEAMBOAT PARKWAY	
SCISSORLIFT	CE006497	2022	28,884.00	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET	
PUMP	15-294	2022	26,019.00	WASHOE COUNTY GENERAL FUND	COMPTON STREET	
PUMP	15-357	2022	69,972.00	RAIN FOR RENT	1230 GLENDALE AVE	
PUMP	15-374	2022	17,404.80	POKRAJAC CORPORATION	RENO	
TELEHANDLER	CE006817	2022	79,771.45	Q & D CONSTRUCTION LLC	Q&D MUSTANG QUARRY	
EXCAVATOR	CE006927	2022	105,663.87	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY	
QUICK COUPLER	CE006927	2022	8,604.68	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY	
AUGER	CE007858	2022	3,420.58	Q & D CONSTRUCTION LLC	8587 WHITE FIR DR	
PUMP	16-158	2022	3,406.62	ART WILSON CO DBA ARCOSA	LOWER DEWATERING PIT PUMP	
PUMP	16-275	2022	24,108.00	RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE	
TELEHANDLER	CE007905	2022	102,069.00	CNR TRUCKING & CATTLE CO	19955 S RENO PARK BLVD	
SCISSORLIFT	CE008138	2022	6,921.00	NEXT GENERATION DRYWALL	2625 USA PARKAY	
SCISSORLIFT	CE008140	2022	10,377.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
MINI EXCAVATOR	CE008244	2022	50,127.46	Q & D CONSTRUCTION LLC	WILLOW CREEK	
RIPPER	CE009393	2022	9,133.17	PYRAMID MATERIALS INC	271 REPROCESS QUARRY	
SCISSORLIFT	CE008648	2022	7,267.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
SCISSORLIFT	CE008643	2022	7,267.00	NEXT GENERATION DRYWALL	2625 USA PARKAY	
STRAIGHT BOOMLIFT	CE008447	2022	42,972.00	KINROSS GOLD USA	1000 FAIRGROUNDS RD	
BUCKET	CE010188	2022	918.83	Q & D CONSTRUCTION LLC	CLEARACRE LANE	
SCISSORLIFT	CE009146	2022	7,545.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
SCISSORLIFT	CE012004	2022	7,545.00	NEXT GENERATION DRYWALL	6895 SIERRA CENTER PKWY	
SCISSORLIFT	CE012006	2022	10,759.00	MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117	
DOZER	CE009521	2022	260,444.00	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY	
BUCKET	CE010517	2022	7,544.54	Q & D CONSTRUCTION LLC	LA POSADA/VISTA	
SCISSORLIFT	CE012020	2022	33,429.00	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET	
BUCKET	CE010571	2022	867.49	M4 ENGINEERING LLC	330 DOUBLE BACK ROAD	

AUGER	CE010827	2022	3,493.01 Q & D CONSTRUCTION LLC	2500 KINNEY LN
PUMP	18-185	2022	66,331.26 SNC LEASING LLC	RENO
PUMP	18-184	2022	71,400.00 ART WILSON CO DBA ARCOSA	LOWER DEWATERING PIT PUMP
BUCKET	CE010628	2022	5,232.64 Q & D CONSTRUCTION LLC	2000 ARMY AVIATION DR
COMPACTOR	CE009659	2022	19,661.00 SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
PUMP	18-230	2022	71,400.00 SNC LEASING LLC	RENO
SKIDSTEER	CE009736	2022	39319.28 MNW CONSTRUCTION LLC	6545 PAINTED TRAIL RD
SKIPLOADER	CE009505	2022	74,962.00 M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
BUCKET	CE011501	2022	1,016.91 Q & D CONSTRUCTION LLC	WILLOW CREEK
WHEEL LOADER	CE010071	2022	169802.85 NV ENERGY INC RENO	11 OHM PLACE
BUCKET	CE011905	2022	928.78 M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
SCISSORLIFT	CE012343	2022	8,409.00 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
STRAIGHT BOOMLIFT	CE012339	2022	67,478.00 IMAGE DRYWALL & PAINT INC	214 LAKE STREET
FORKS	CE011940	2022	15,111.10 GRANITE CONSTR RENO	HWY 50
PUMP	19-057	2022	446.25 RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
DOZER	CE010063	2022	540,174.46 CEMEX PAULTE QUARRY	11 HILL RANCH RD X STREET-QUAIL RUN AVE
PUMP	19-101	2022	193.2 FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
PUMP	19-102	2022	193.2 FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
AIR COMPRESSOR	CE012427	2022	12,933.00 SUMMIT LINE CONSTRUCTION INC	4096 PERU DR
PUMP	19-121	2022	193.2 FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
PUMP	19-124	2022	193.2 FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
BUCKET	CE010416	2022	5,467.25 NV ENERGY INC RENO	11 OHM PLACE
UTILITY CART	UR001177	2022	11,966.00 Q & D CONSTRUCTION LLC	3530 SULLIVAN LANE
[UM	19-255	2022	76,219.50 WASHOE COUNTY GENERAL FUND	SWAN LAKE - LEMMON VALLEY
MOTOR GRADER	CE010661	2022	402,643.00 RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
THUMB	CE013018	2022	7,558.27 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
WATER TOWER	CE012423	2022	43,873.00 RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
MULE CART	CE011686	2022	10,150.00 POKRAJAC CORPORATION	2605 COMSTOCK DR
EXCAVATOR	CE010666	2022	180,315.80 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
QUICK COUPLER	CE010666	2022	4,913.76 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
TELEHANDLER	CE010043	2022	89,572.00 MOANA NURSERY	3000 AIRWAY DR
QUICK COUPLER	CE013162	2022	1,118.84 Q & D CONSTRUCTION LLC	WILLOW CREEK
BUCKET	CE013354	2022	1,108.44 SUMMIT LINE CONSTRUCTION INC	LEMMON VALLEY EXIT 27

PUMP	19-407	2022	808.5 RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
GENSET	19-410	2022	75,580.45 SR CONSTRUCTION, INC.	5411 KISTZKE LANE
GENSET	19-422	2022	72,059.77 GRANITE CONSTR RENO	100 HILL RANCH ROAD
BOX BLADE	CE013501	2022	22,963.76 M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
PUMP	19-437	2022	808.5 POKRAJAC CORPORATION	RENO
SKIDSTEER	CE011187	2022	46,060.51 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
TELEHANDLER	CE011028	2022	92,048.00 SOIL TECH INC	1155 S MCCARRAN BLVD
SCISSORLIFT	CE011337	2022	19,041.00 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
SCISSORLIFT	CE011340	2022	19,041.00 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117
HYDRAULIC HAMMER	CE013671	2022	12,004.75 Q & D CONSTRUCTION LLC	INTERSECTION OF MOUNT ANDERSON AND ECHO
RIPPER	CE013900	2022	4,034.81 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BUCKET	CE015041	2022	907.58 POKRAJAC CORPORATION	RED ROCK RD
TELEHANDLER	CE011058	2022	126,517.00 Q & D CONSTRUCTION LLC	MOGUL WATERLINE
FRAC TANK	20-267	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-275	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-276	2022	18,816.00 POKRAJAC CORPORATION	RENO
FRAC TANK	20-282	2022	18816 RENTALS-JOY ENGINEERING	EARTHSTONE DRIVE
WATER TOWER	CE012328	2022	46747 Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE015549	2022	1,302.00 Q & D CONSTRUCTION LLC	7TH & STOKER
BUCKET	CE015914	2022	2174.43 MOANA NURSERY	3000 AIRWAY DR
JIB	CE016210	2022	1,441.07 Q & D CONSTRUCTION LLC	2880 SUTRO ST
WHEEL LOADER	CE013133	2022	200711.31 TESLA MOTORS INC	ELECTRIC AVENUE
ARTICULATED TRUCK	CE013176	2022	394467 POKRAJAC CORPORATION	2605 COMSTOCK DR
MINI EXCAVATOR	CE012638	2022	29,630.04 DENTIN LLC	11825 CHESAPEAKE DRIVE
BUCKET	CE013133	2022	478.69 TESLA MOTORS INC	ELECTRIC AVENUE
ROCK SCREEN	CE013390	2022	7,299.00 HERC RENTALS INC-RENO	200 MOUNTAIN VIEW DR
GENSET	21-077	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
SKIDSTEER	CE013407	2022	61,693.09 SUMMIT LINE CONSTRUCTION INC	5000 PERU DRIVE
GENSET	21-081	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
ARTICULATED TRUCK	CE013054	2022	471,218.50 POKRAJAC CORPORATION	2605 COMSTOCK DR
GENSET	21-083	2022	174,930.00 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
EXCAVATOR	CE013444	2022	183,801.68 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
ARTICULATED TRUCK	CE013436	2022	570,512.50 SIERRA NEVADA CONSTR LLC	39°33'18.7"N 119°33'53.4"W

DOZER	CE013441	2022	242,903.00	POKRAJAC CORPORATION	2605 COMSTOCK DR
DOZER	CE013445	2022	443,077.00	GRANITE CONSTR RENO	7400 BRUNSWICK CANYON
TELEHANDLER	CE013455	2022	95,693.00	Q & D CONSTRUCTION LLC	21ST STREET YARD
BUCKET	CE016637	2022	1,211.05	POKRAJAC CORPORATION	FERRARI MCLEOD/PIMLICO STREETS
QUICK COUPLER	CE013444	2022	5,872.12	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
THUMB	CE013444	2022	9,331.20	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
DOZER	CE013572	2022	515,782.00	CEMEX PAULTE QUARRY	11 HILL RANCH RD X STREET-QUAIL RUN AVE
HYDRAULIC HAMMER	CE016607	2022	32,839.68	Q & D CONSTRUCTION LLC	2001 E PLUMB LANE
BUCKET	CE017076	2022	1,183.72	MNW CONSTRUCTION LLC	6545 PAINTED TRAIL RD
AUGER	CE016786	2022	9,125.04	Q & D CONSTRUCTION LLC	CANYON WAY
THUMB	CE017356	2022	8,935.23	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
CONTAINMENT BERM	21-200	2022	294	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
CONTAINMENT BERM	21-201	2022	294	FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
DOZER	CE014281	2022	492,714.00	GAYMAN CONSTRUCTION INC	CULPEPPER DR
MOTOR GRADER	CE014634	2022	170,565.40	TESLA MOTORS INC	ELECTRIC AVENUE
BUCKET	CE017693	2022	38,961.30	PATRIOT CONTRACTORS LLC	QUILCY RANCH RD
ARTICULATED TRUCK	CE014777	2022	377,056.50	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE017035	2022	7,767.77	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
HYDRAULIC HAMMER	CE017762	2022	5,524.04	DENTIN LLC	563 KNOTTY PINE DRIVE
PUMP	22-025	2022	2481.5	FOLEY INCORPORATED	235 EAST SYDNEY DR
BUCKET	CE014941	2022	7057.83	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
BUCKET	CE017804	2022	450.28	DENTIN LLC	11825 CHESAPEAKE DRIVE
WATER TOWER	CE014413	2022	54036	RENO-TAHOE CONSTRUCTION INC.	505 USA PARKWAY
BOOMLIFT	CE014913	2022	101,116.00	Q & D CONSTRUCTION LLC	MUSTANG AGG PLANT
EXCAVATOR	CE015239	2022	801,467.40	Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BUCKET	CE018526	2022	617.83	DENTIN LLC	11825 CHESAPEAKE DRIVE
AUGER	CE015051	2022	4,725.11	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
DOZER	CE014538	2022	1,010,291.00	Q & D CONSTRUCTION LLC	RIO WRANGLER PARKWAY
BUCKET	CE019747	2022	17,979.87	SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
BROOM PICK	CE019061	2022	7,483.18	M4 ENGINEERING LLC	VASSAR ST X MARKET ST
DOZER	CE015274	2022	276,506.37	MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
BUCKET	CE019992	2022	1,702.23	Q & D CONSTRUCTION LLC	1155 MILL ST.
SCISSORLIFT	CE015605	2022	18,072.32	UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET

SKIDSTEER	CE015540	2022	49,565.67 Q & D CONSTRUCTION LLC	12050 INTERSTATE 180
WHEEL LOADER	CE015303	2022	146,725.96 SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
TELEHANDLER	CE014667	2022	155,726.68 OCHOA DEVELOPMENT CORP	2830 NORTHTOWNE LN
BUCKET	CE019135	2022	974.65 WEST COAST DIRT WORKS LLC DB	726 E GLENDALE AVE
MULE CART	CE014949	2022	13685.34 POKRALAC CORPORATION	2605 COMSTOCK DR
SKIDSTEER	CE015971	2022	49,204.73 M4 ENGINEERING LLC	330 DOUBLE BACK ROAD
BUCKET	CE019672	2022	7,739.95 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE019688	2022	5,037.35 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
SKIDSTEER	CE040100	2022	76,687.67 M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
EXCAVATOR	CE017129	2022	222,486.80 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
MULE CART	CE015002	2022	14,094.34 UNIVERSITY OF NEVADA-RENO	1664 NORTH VIRGINIA STREET
GENSET	22-397	2022	96,390.00 CEMEX CONST/SALES AND RENTAL	11 HILL RANCH RD
BUCKET	CE019597	2022	1696.7 M4 ENGINEERING LLC	14101 OLD VIRGINIA ROAD
PUMP	22-464	2022	3,822.00 FOLEY INCORPORATED	235 EAST SYDNEY DRIVE
BUCKET	CE016250	2022	1136.61 Q & D CONSTRUCTION LLC	WILLOW CREEK
BUCKET	CE020358	2022	1,550.35 Q & D CONSTRUCTION LLC	12050 INTERSTATE 180
GENSET	22-504	2022	26,073.00 UNIVERSITY OF NEVADA-RENO	1664 N VIRGINIA STREET
AUGER	CE040165	2022	5549.26 Q & D CONSTRUCTION LLC	SELM DRIVE VARIOUS
COMPACTOR	CE040131	2022	49,319.66 WASTE MANAGEMENT	1076 TAHOE BOULEVARD
BOOMLIFT	CE006004	2022	54,160.00 IMAGE DRYWALL & PAINT INC	214 LAKE ST
DOZER	CE040095	2022	1,245,748.34 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
SCISSORLIFT	CE013776	2022	63,697.37 NEXT GENERATION DRYWALL	1575 BUZZ OATS
SCISSORLIFT	CE013775	2022	63,497.37 NEXT GENERATION DRYWALL	2625 USA PARKAY
TELEHANDLER	CE016134	2023	201,401.57 Q & D RHB A JOINT VENTURE	GOLDEN VALLEY/MCCARRAN
QUICK COUPLER	CE020509	2023	24,831.13 Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
ARTICULATED TRUCK	CE016713	2023	463,324.70 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE020499	2023	474.7 KP CONSTRUCTION	2205 STOWE DRIVE
SKIDSTEER	CE016611	2023	83,947.24 Q & D CONSTRUCTION LLC	WILLOW CREEK
BACKHOE LOADER	CE016630	2023	124,363.72 JC COMPANIES, LLC	3100 TURNSTONE WAY
BUCKET	CE016630	2023	1,570.75 JC COMPANIES, LLC	3100 TURNSTONE WAY
QUICK COUPLER	CE016630	2023	1691.47 JC COMPANIES, LLC	3100 TURNSTONE WAY
GENSET	23-146	2023	290,959.60 EMPIRE MINING CO LLC	EMPIRE MINE SITE
BOOMLIFT	CE015664	2023	104,186.61 IMAGE DRYWALL & PAINT INC	214 LAKE STREET

DOZER	CE040366	2023	1,633,379.59 Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
TELEHANDLER	CE016483	2023	176,254.09 Q & D CONSTRUCTION LLC	WILLOW CREEK
COMPACTOR	CE016691	2023	129,391.33 TESLA MOTORS INC	ELECTRIC AVENUE
FORKS	CE020915	2023	944.35 US FOREST SERVICE	1200 FRANKLIN WAY
MINI EXCAVATOR	CE040452	2023	83,808.35 M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
BUCKET	CE021223	2023	1,929.10 Q & D CONSTRUCTION LLC	19001 BRIAR ST
QUICK COUPLER	CE040452	2023	2,893.53 M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
THUMB	CE040452	2023	2337.95 M4 ENGINEERING LLC	E 4TH ST & QUINCY ST
BUCKET	CE021098	2023	5,014.65 SOIL TECH INC	1155 S MCCARRAN BLVD
BUCKET	CE021096	2023	1,666.50 US FOREST SERVICE	1200 FRANKLIN WAY
BUCKET	CE021095	2023	1666.5 SUMMIT LINE CONSTRUCTION INC	5000 PERU DRIVE
AUGER	CE021240	2023	4538.33 MOUNT ROSE SKI DEVELOPMENT	22222 MT. ROSE HIGHWAY
AUGER	CE021239	2023	4,538.33 POKRAJAC CORPORATION	7711 SKY VISTA DRIVE
AUGER	CE021238	2023	5,318.50 Q & D CONSTRUCTION LLC	SELMI DRIVE VARIOUS
BUCKET	CE021360	2023	1,328.15 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BROOM	CE017026	2023	30938.52 Q & D CONSTRUCTION LLC	STEAMBOAT PKWY
GENSET	21-371	2023	219,629.47 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
GENSET	21-367	2023	120,341.37 TRUCKEE MEADOWS WATER	1355 CAPITOL BLVD
WHEEL LOADER	CE016556	2023	308,296.27 SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
WHEEL LOADER	CE016333	2023	308,296.27 GRANITE CONSTR RENO	INCLINE VILLAGE
BUCKET	CE016333	2023	16,210.74 GRANITE CONSTR RENO	INCLINE VILLAGE
BUCKET	CE016556	2023	16,210.74 SIERRA NEVADA CONSTR LLC	SNC YARD - GREG ST
SKIDSTEER	CE040694	2023	87,146.65 SUMMIT LINE CONSTRUCTION INC	LEMMON VALLEY EXIT 27
DOZER	CE040563	2023	873,976.08 RENO-TAHOE CONSTRUCTION INC.	3600 PERU DR
SKIDSTEER	CE040609	2023	99,028.92 US FOREST SERVICE	1200 FRANKLIN WAY
WHEEL LOADER	CE017125	2023	575,700.21 Q & D CONSTRUCTION LLC	USA PARKWAY & ELECTRIC AVENUE
BOOMLIFT	CE015634	2023	78,874.88 Q & D CONSTRUCTION LLC	OLD HUG HIGH SCHOOL
COMPACTOR	CE017097	2023	34,181.48 ASPEN EARTHWORKS INC.	1140 CORPORATE BLVD
COMPACTOR	CE040801	2023	187,854.64 Q & D CONSTRUCTION LLC	545 HIGHLAND RANCH PARKWAY
BACKHOE LOADER	CE040754	2023	124,016.06 TESLA MOTORS INC	ELECTRIC AVENUE
BUCKET	CE040754	2023	1,409.31 TESLA MOTORS INC	ELECTRIC AVENUE
QUICK COUPLER	CE040754	2023	3,302.94 TESLA MOTORS INC	ELECTRIC AVENUE
SCISSORLIFT	CE015681	2023	39,623.07 MACALLISTER MACHINERY CO CAT	2625 USA PKWY #117

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5 *Attorneys for Petitioners*

6 **IN THE NEVADA STATE BOARD OF EQUALIZATION**

7 EMPIRE SOUTHWEST LLC, EMPIRE
8 SOUTHWEST LLC/CASHMAN
9 EQUIPMENT COMPANY,

10 Petitioners,

11 v.

12 ELKO COUNTY ASSESSOR, HUMBOLDT
13 COUNTY ASSESSOR AND WASHOE
14 COUNTY ASSESSOR

Respondents.

CASE NOS. 25-126, 25-127, 25-128, and
25-152

**PETITIONERS' COMBINED OPENING
BRIEF**

[ERRATUM]

15 Petitioners (together "Empire"), through undersigned counsel, filed the Petitioners'
16 Combined Opening Brief on July 11, 2025. Thereafter, an error was discovered in the calculation of
17 the number of days certain property in Washoe County that Empire reported under personal
18 property account 2212804 on pages 4 - 5.

19 The corrected (underlined) information is as follows:

<u>Item</u>	<u>Year acquired</u>	<u>Acquisition cost</u>
PUMP 14-273	2022	66,710
SCISSORLIFT	2022	8,189
PUMP 15-002	2022	23,667

22 For the period July 1, 2023 to June 30, 2024 (hence the prior fiscal year the statute notes for
23 calculating the percentage that is taxable) these three items were "leased to the lessee" for 365, 168,
24

and 118 days, or 100%, 46% and 32% of the fiscal year, respectively. Nevertheless, because it is administratively burdensome for Empire to track daily usage for several hundred pieces of equipment “in the field” for the entire year, Empire reports 100% of the acquisition cost for each item as being subject to tax. This reporting is to the county’s benefit because a far smaller percentage than 100% is deemed taxable under the statute, but it is just a bear for Empire to calculate for each piece of equipment “in the field” in every Nevada county – and Empire does lease equipment in every Nevada county.

RESPECTFULLY SUBMITTED this 14th day of July, 2025.

DeCONCINI McDONALD YETWIN & LACY, P.C.

By: /s/ James M. Susa

James M. Susa

Attorneys for Petitioners

ORIGINAL of the foregoing E-Filed
this 14th day of July, 2025, with:

Nevada State Board of Equalization
stateboard@tax.state.nv.us

I hereby certify that I have this day served the foregoing document upon all parties of record in this proceeding by mailing a copy thereof, properly addressed, with postage prepaid to the following:

Chris Sarman
Washoe County Assessor
1001 E. Ninth St., Building A
Reno, NV 89152

Andy Heiser
Humboldt County Assessor
50 West Fifth Street
Winnemucca, NV 89445

Janet Iribarne
Elko County Assessor
571 Idaho Street
Elko, NV 89801

1 Dated at this 14th day of the month of July of the year 2025.

2 /s/ Lexi Gonzales

Legal Assistant

3 DeConcini McDonald Yetwin & Lacy, PC

4 Tucson, Arizona

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